

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



**Indiana Legislative Services Agency
Office of Fiscal and Management Analysis**

Fiscal Year 2018

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

Indiana Legislative Services Agency
George T. Angelone, Executive Director
Diane Powers, Deputy Executive Director

Office of Fiscal and Management Analysis
Jessica Harmon, Director
Heath Holloway, Deputy Director
Allison Leeuw, Deputy Director

Staff

Chris Baker
Bill Brumbach
Mark Goodpaster
Corrin Harvey
Randhir Jha
David Lusan
Kathy Norris
Seth Payton
Heather Puletz
Alexander Raggio
Karen Firestone Rossen
Kasey Salt
Ravi Shah
Robert Sigalow
Austin Spears
Lauren Tanselle
Camille Tesch
Lia Treffman

The purpose of this handbook is to provide brief summaries of various state and local taxes and revenues, and state appropriations. It is not intended to be a legal reference. For specific statutory and regulatory descriptions of the revenue provisions, please consult the Indiana Code, the Noncode Acts of the General Assembly, or the Indiana Administrative Code. These sources are available on the General Assembly's website (<https://www.iga.in.gov/>).

If any problems are discovered after publication of the Indiana Handbook of Taxes, Revenues, and Appropriations, corrections will be made to the online version of the handbook on the General Assembly's website and will be listed below.

TABLE OF CONTENTS

FY 2018 SUMMARY OF STATE TAXES.....	1
SUMMARY OF FEDERAL AID	2
SUMMARY OF PERMITS, LICENSES, SALES, AND MISCELLANEOUS	2
TAXES	
STATE TAXES.....	5
DEFINITION OF TAX TERMS.....	5
ALCOHOLIC BEVERAGE TAXES	6
CIGARETTE AND TOBACCO PRODUCTS TAX.....	7
CONTROLLED SUBSTANCE EXCISE TAX	8
INHERITANCE TAX	9
PETROLEUM SEVERANCE TAX	11
RAIL CAR PROPERTY TAX.....	11
CORPORATE ADJUSTED GROSS INCOME TAX	13
FINANCIAL INSTITUTIONS TAX	16
INSURANCE TAXES.....	18
UTILITY RECEIPTS TAX	19
UTILITY SERVICES USE TAX.....	21
FUEL TAXES	23
GASOLINE TAX	25
MARINE FUEL TAX.....	26
MOTOR CARRIER FUEL TAX	27
MOTOR CARRIER SURCHARGE TAX	28
MOTOR FUEL INVENTORY TAX.....	28
SPECIAL FUEL TAX.....	29
AVIATION FUEL TAXES.....	31
GAMING TAXES	33
RIVERBOAT ADMISSION TAX	34
RIVERBOAT WAGERING TAX	38
CHARITY GAMING EXCISE TAX	41
PARI-MUTUEL ADMISSION TAX.....	41
PARI-MUTUEL SATELLITE FACILITY TAX.....	41
PARI-MUTUEL WAGERING TAX	42
SLOT MACHINE WAGERING TAX.....	42
COUNTY SLOT MACHINE WAGERING FEE.....	43
TYPE II GAMBLING GAME EXCISE TAX.....	44
HISTORIC HOTEL DISTRICT COMMUNITY SUPPORT FEE.....	44
STATE LOTTERY	45
INDIVIDUAL ADJUSTED GROSS INCOME TAX	47
SALES AND USE TAX.....	55

LOCAL OPTION TAXES	59
LOCAL INCOME TAX	61
PROPERTY TAX RELIEF RATE	63
EXPENDITURE RATE	64
SPECIAL PURPOSE RATES	73
FOOD AND BEVERAGE TAX	74
INNKEEPER'S TAX.....	76
 PROPERTY TAXES	 79
DEFINITION OF PROPERTY TAX TERMS	79
LOCAL PROPERTY TAXES.....	79
 EXCISE AND ADMISSIONS TAXES	 101
AIRCRAFT LICENSE EXCISE TAX	101
AUTO RENTAL EXCISE TAX.....	102
COMMERCIAL VEHICLE EXCISE TAX.....	102
COUNTY MOTOR VEHICLE EXCISE SURTAX AND WHEEL TAX	105
ENTERTAINMENT FACILITIES ADMISSIONS TAX	107
MARION COUNTY ADMISSIONS TAX.....	108
MARION COUNTY SUPPLEMENTAL AUTO RENTAL EXCISE TAX	108
MOTOR VEHICLE EXCISE TAX.....	109
MUNICIPAL MOTOR VEHICLE EXCISE SURTAX AND WHEEL TAX	114
RECREATIONAL VEHICLE AND TRUCK CAMPER EXCISE TAX	115
WATERCRAFT EXCISE TAX	118
 STATE BOARD OF ACCOUNTS	 121
EXAMINATION FEES.....	121
TYPING FEES.....	121
 DEPARTMENT OF ADMINISTRATION	 122
CAFETERIA OPERATION.....	122
INDIANA GOVERNMENT LEASED AND RENTAL SPACE	122
LOBBYIST REGISTRATION	123
STATE PARKING GARAGES FEES	123
 ALCOHOL AND TOBACCO COMMISSION	 123
ALCOHOLIC BEVERAGE PERMITS	123
E-LIQUID PERMITS	125
EMPLOYEES' PERMITS	125
FINES AND PENALTIES	126
TOBACCO SALES CERTIFICATE	126
TYPE II GAMBLING LICENSE FEE.....	126
 BOARD OF ANIMAL HEALTH	 127
ANIMAL DISPOSAL PLANT.....	127
 ATTORNEY GENERAL	 128
ABANDONED PROPERTY	128
ATHLETE AGENTS	128
PROFESSIONAL FUNDRAISER CONSULTANT AND SOLICITOR	
REGISTRATION.....	129
TELEPHONE SOLICITATION FUND	129

AUDITOR OF THE STATE	130
FINES AND FORFEITURES	130
INFRACTION JUDGMENTS	130
MORTGAGE RECORDING FEE.....	130
VESSEL TONNAGE TAX	131
DEPARTMENT OF CORRECTION	131
CHILD SUPPORT	131
FEES ASSESSED AGAINST SEX OR VIOLENT OFFENDERS	132
MISCELLANEOUS REVENUES	132
OFFENDER MEDICAL COPAYMENTS	132
OUT-OF-STATE OFFENDERS	133
PRISON ENTERPRISES NETWORK INDUSTRY AND FARM PROGRAMS	133
WORK RELEASE	134
CORONERS TRAINING BOARD	135
INDIANA ECONOMIC DEVELOPMENT CORPORATION	135
ENTERPRISE ZONE REGISTRATION FEES	135
DEPARTMENT OF EDUCATION	136
TEACHER LICENSING	136
DEPARTMENT OF ENVIRONMENTAL MANAGEMENT	136
AIR PERMIT FEES.....	136
ASBESTOS-RELATED FEES AND PENALTIES	137
ENVIRONMENTAL CIVIL PENALTIES AND FEES.....	137
ENVIRONMENTAL PERMITS.....	138
E-WASTE REGISTRATION FEE	138
HAZARDOUS WASTE DISPOSAL FEE	139
HAZARDOUS WASTE REIMBURSEMENTS	139
SOLID WASTE DISPOSAL FEES.....	140
UNDERGROUND PETROLEUM STORAGE TANK FEES	140
VOLUNTARY REMEDIATION OF HAZARDOUS SUBSTANCES AND PETROLEUM.....	141
WASTE TIRE MANAGEMENT FEES.....	141
FAMILY AND SOCIAL SERVICES ADMINISTRATION	142
<u>DIVISION OF DISABILITY AND REHABILITATIVE SERVICES</u> INDIANA RANDOLPH-SHEPPARD BUSINESS ENTERPRISE PROGRAM.....	142
 <u>DIVISION OF FAMILY RESOURCES</u> CHILD CARE LICENSURE	143
EARLY EDUCATION GRANT PILOT PROGRAM.....	143
 <u>DIVISION OF MENTAL HEALTH AND ADDICTION</u> INSTITUTIONAL CLOTHING CHARGES	144
MENTAL INSTITUTIONS-MAINTENANCE.....	144

OFFICE OF MEDICAID POLICY AND PLANNING

COMMUNITY SERVICES QUALITY ASSURANCE FEE.....	145
HOSPITAL ASSESSMENT FEE.....	145
NURSING FACILITY QUALITY ASSESSMENT.....	146

DEPARTMENT OF FINANCIAL INSTITUTIONS 147

BANKS	147
BUILDING AND LOAN ASSOCIATIONS	147
CHECK CASHING	148
CONSUMER CREDIT	148
CORPORATE FIDUCIARIES.....	149
CREDIT UNIONS	149
DEBT MANAGEMENT COMPANIES	150
GUARANTEED AUTO PROTECTION PLAN ADMINISTRATORS	151
HOOSIER TRADITIONAL MORTGAGE PROGRAM.....	151
LICENSED LENDER, MORTGAGE	151
LICENSED LENDER.....	152
LICENSED LENDER, SMALL LOAN LENDERS	152
MISCELLANEOUS FEES	153
MONEY TRANSMITTERS	154
MORTGAGE LOAN ORIGINATORS.....	154
PAWNBROKERS	155
RENTAL PURCHASE COMPANIES	155
TRUST FEES	156

GAMING COMMISSION 156

ATHLETIC COMMISSION.....	156
CHARITY GAMING LICENSE FEE	157
CHARITY GAMING PENALTIES	158
RACETRACK GAMING OWNER'S FEES	158
RACETRACK GAMING OWNERSHIP TRANSFER FEE	159
RACETRACK GAMING OCCUPATIONAL LICENSE FEE.....	159
RACETRACK GAMING PENALTIES	160
PROBLEM GAMBLING FEE.....	160
RIVERBOAT GAMING SUPPLIER'S LICENSE FEE	161
RIVERBOAT GAMING OWNER'S FEES	161
RIVERBOAT GAMING OWNERSHIP TRANSFER FEE	162
RIVERBOAT GAMING PENALTIES.....	162
RIVERBOAT GAMING OCCUPATIONAL LICENSE FEE	163

DEPARTMENT OF GAMING RESEARCH..... 163

GAMING RESEARCH FEE.....	163
--------------------------	-----

INDIANA STATE DEPARTMENT OF HEALTH 164

ABORTION CLINIC LICENSE FEES	164
ADOPTION FEES	164
AMBULATORY OUTPATIENT SURGICAL CENTER LICENSE FEES	165
ANATOMICAL GIFT PROMOTION DONATIONS	165
BIRTH PROBLEMS REGISTRY	165
BIRTHING CENTER LICENSE FEES.....	166
HEALTH FACILITY FEES.....	166

HOME HEALTH AGENCY FEES	166
HOSPICE FEES	167
HOSPITAL LICENSE FEES	167
LEAD-BASED PAINT LICENSES AND FEES	167
MOBILE HOME PARKS	168
MOTOR FUEL INSPECTION PROGRAM	168
NEWBORN SCREENING FEE	169
PERSONAL SERVICES AGENCY	169
PLAN REVIEW FEES	169
QUALIFIED MEDICATION AIDE	170
RADIOLOGIC TECHNOLOGIST LICENSE FEES	170
RADON GAS CERTIFICATION FEES	170
VITAL RECORDS SEARCH	171
WATER ANALYSIS	171
WEIGHTS AND MEASURES FEES	172
HISTORICAL BUREAU	172
PUBLICATIONS FUND	172
DEPARTMENT OF HOMELAND SECURITY DIVISION OF FIRE AND BUILDING SERVICES	173
AMUSEMENT AND ENTERTAINMENT PERMITS	173
BOILER INSPECTION	173
CONSTRUCTION DESIGN RELEASE AND VARIANCE FEES	175
CHILD CARE MINISTRY	177
CONSTRUCTION INSPECTION FEES	177
EXPLOSIVES MAGAZINES	177
FIRE AND BUILDING SERVICES DEPARTMENT INDUSTRIALIZED BUILDING SYSTEMS	178
FIREWORKS PERMITS	179
FIREWORKS PUBLIC SAFETY FEE	179
REDUCED IGNITION PROPENSITY STANDARDS FOR CIGARETTES	180
REGULATED EXPLOSIVES/BLASTERS	180
REGULATED LIFTING DEVICE AND REGULATED AMUSEMENT DEVICE PERMITS	180
UNDERGROUND STORAGE TANK CERTIFICATION PROGRAM	181
HORSE RACING COMMISSION	182
GAMING INTEGRITY FEE	182
PENALTIES	182
PERMIT APPLICATION AND INVESTIGATION FEE	182
RACETRACK OCCUPATIONAL LICENSE FEE	183
RACETRACK/RACINO ASSESSMENTS TO BREED FUNDS	183
RACINO ASSESSMENTS TO TOBACCO SETTLEMENT FUND	184
RACINO ASSESSMENTS TO STANDARD BRED RACING AT FAIRS	184
STALLION REGISTRATION	185
TRACK PERMIT AND SATELLITE LICENSE FEES	185
INDIANA GRAIN BUYERS AND WAREHOUSE LICENSING AGENCY	185
AGRICULTURAL COMMODITY WAREHOUSES	185
GRAIN TESTING EQUIPMENT	186

DEPARTMENT OF INSURANCE	186
BAIL BOND LICENSE AND RUNNERS FEES	186
INSURANCE AGENTS' AND RELATED LICENSES	187
INSURANCE COMPANY FEES	187
MEDICAL MALPRACTICE INSURANCE PREMIUM SURCHARGE	188
MINE SUBSIDENCE INSURANCE PREMIUMS	188
POLITICAL SUBDIVISION CATASTROPHIC LIABILITY CHARGES	189
TITLE INSURANCE FEES	189
JUDICIARY	190
ATTORNEY LICENSING FEES	190
COURT ADMINISTRATION FEE	190
COURT FEES (COURT OF APPEALS AND SUPREME COURT)	191
COURT COST FEES (TRIAL COURT LEVEL)	191
DNA SAMPLE PROCESSING FEE	192
FEES FOR SERVICES PROVIDED BY THE STATE PUBLIC DEFENDER.....	193
JUDICIAL INSURANCE ADJUSTMENT FEE	193
JUDICIAL SALARIES FEE	193
PUBLIC DEFENSE ADMINISTRATION FEE	194
PAYMENTS TO THE JUDICIAL CONFERENCE	194
PRO BONO LEGAL SERVICES FEE	194
REIMBURSEMENTS FROM COUNTIES FOR SALARY SUPPLEMENTS OF TRIAL COURT JUDGES	195
SEXUAL ASSAULT VICTIMS ASSISTANCE FEE	195
COURT FEES DEPOSITED INTO THE STATE USER FEE FUND	196
DEPARTMENT OF LABOR	198
BUREAU OF MINES AND MINING	198
EMPLOYMENT OF YOUTH FUND	199
INDIANA OCCUPATIONAL HEALTH AND SAFETY FINES AND PENALTIES	199
SAFETY EDUCATION AND TRAINING BUREAU TAX	200
STATE BOARD OF LAW EXAMINERS.....	200
ATTORNEYS.....	200
LEGISLATIVE SERVICES AGENCY.....	201
INDIANA GENERAL ASSEMBLY DOCUMENT SALES.....	201
LIBRARY CERTIFICATION BOARD.....	201
LIBRARIANS	201
INDIANA LOBBY REGISTRATION COMMISSION.....	202
LOBBY REGISTRATION.....	202
DEPARTMENT OF LOCAL GOVERNMENT FINANCE.....	202
SALES DISCLOSURE FILING.....	202
BUREAU OF MOTOR VEHICLES.....	203
COMMERCIAL DRIVERS LICENSES	203

DEFENSIVE DRIVING SCHOOL PROGRAM	204
MOTOR BOAT REGISTRATION	205
MOTOR VEHICLE DRIVERS' LICENSES	206
MOTOR VEHICLE FINANCIAL RESPONSIBILITY	206
REINSTATEMENT OF LICENSE OR PERMIT	207
VEHICLE REGISTRATION AND TITLE FEES	208
DEPARTMENT OF NATURAL RESOURCES	212
ABANDONED MINE LANDS	212
COAL MINING RECLAMATION	212
DEPARTMENT OF NATURAL RESOURCES FEES	213
LAND AND WATER RESOURCES FUND	213
LEASE OF LAND ROYALTIES	214
NATURAL RESOURCES LICENSES	215
NONGAME FUND	216
NURSERIES (PLANTS)	216
OFF-ROAD VEHICLES AND SNOWMOBILES	217
OIL AND GAS FEES AND PENALTIES	217
PASSENGERS-FOR-HIRE INSPECTION FEE	218
SPORTSMEN'S BENEVOLENCE	219
TIMBER BUYERS	219
WATER PENALTY	219
WATER RESOURCES	220
PROFESSIONAL LICENSING AGENCY	220
ACCOUNTANTS	220
ACUPUNCTURISTS	221
ARCHITECTS AND LANDSCAPE ARCHITECTS	221
ATHLETIC TRAINERS	222
AUCTIONEERS	222
BARBERS	223
BEAUTY CULTURE	224
CHIROPRACTORS	224
DENTISTS	225
DENTAL HYGIENISTS	226
DIETITIANS	226
DIABETES EDUCATORS	227
DIRECT ENTRY MIDWIVES	227
ENGINEERS	227
FUNERAL AND CEMETERY SERVICES	228
GENETIC COUNSELORS	228
HEALTH FACILITY ADMINISTRATORS	229
HEARING AID DEALERS	230
HOME INSPECTORS	230
INTERIOR DESIGNERS	231
MANUFACTURED HOME INSTALLERS	231
MASSAGE THERAPISTS	232
MEDICAL LICENSING	232
NURSES	233
OCCUPATIONAL THERAPISTS	233
OPTOMETRISTS	234
PHARMACISTS	235
PHYSICAL THERAPISTS	236

PHYSICIAN ASSISTANTS	236
PLUMBERS.....	237
PODIATRISTS.....	238
PRIVATE INVESTIGATORS.....	238
PSYCHOLOGISTS.....	239
REAL ESTATE APPRAISERS.....	239
REALTORS	240
RESPIRATORY CARE PRACTITIONERS.....	241
SOCIAL WORKERS, ADDICTION AND CLINICAL ADDICTION COUNSELORS, MARRIAGE AND FAMILY THERAPISTS, MENTAL HEALTH COUNSELORS	241
SPEECH-LANGUAGE PATHOLOGISTS AND AUDIOLOGISTS.....	242
SURVEYORS	242
VETERINARY MEDICAL EXAMINERS.....	243
BOARD FOR PROPRIETARY EDUCATION	244
ACCREDITATION FEES	244
DEPARTMENT OF STATE REVENUE	245
AIRCRAFT REGISTRATION.....	245
AIRCRAFT DEALERS.....	245
EMPLOYMENT AGENCY LICENSE FEE	245
INTERNATIONAL REGISTRATION PLAN.....	246
MOTOR CARRIER FEES.....	246
SECRETARY OF STATE.....	247
ADMINISTRATION.....	247
CORPORATIONS.....	247
ELECTION DIVISION	250
MOTOR VEHICLE DEALER LICENSING.....	250
SECURITIES	251
UNIFORM COMMERCIAL CODE.....	252
SOLDIERS' AND SAILORS' CHILDREN'S HOME	252
SOLDIERS' AND SAILORS' CHILDREN'S HOME-SUPPORT	252
STATE POLICE.....	253
ACCIDENT REPORTS.....	253
FIREARMS.....	253
LIMITED CRIMINAL HISTORY CHECK.....	254
NATIONAL CRIMINAL HISTORY CHECK	254
TOBACCO MASTER SETTLEMENT AGREEMENT	255
TREASURER OF STATE.....	255
EARNINGS ON STATE FUNDS.....	255
DEPARTMENT OF TRANSPORTATION.....	256
SPECIAL VEHICLE PERMITS	256
INDIANA UTILITY REGULATORY COMMISSION.....	257

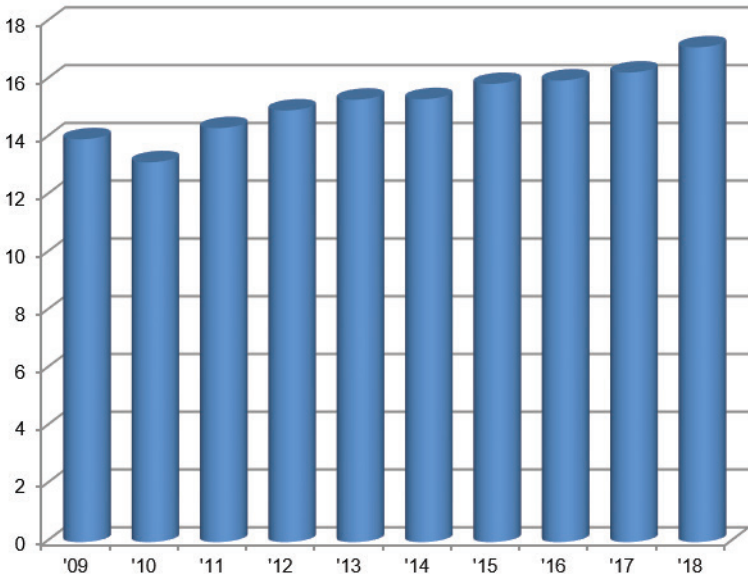
PUBLIC UTILITY FEES.....	257
VETERANS' HOME	257
INDIANA VETERANS' HOME MEMBER MAINTENANCE FEES.....	257
WORKER'S COMPENSATION BOARD	258
INDEPENDENT CONTRACTOR FEE	258
SECOND INJURY FUND	258
SELF-INSURANCE FEE	259
BALANCE BILLING PROVIDER APPLICATION FEE.....	260
CIVIL PENALTIES	260
MEDIATION FEES	260
WORKER'S COMPENSATION POLICY FEE	261
DEPARTMENT OF WORKFORCE DEVELOPMENT	261
SPECIAL EMPLOYMENT AND TRAINING SERVICES FUND	261
PROPRIETARY EDUCATION FUND	262
STUDENT ASSURANCE FUND	262
UNEMPLOYMENT INSURANCE BENEFIT FUND.....	262
UNEMPLOYMENT INSURANCE SOLVENCY FUND.....	263
COMMON SCHOOL FUND	263
VEHICLE HIGHWAY ACCOUNTS.....	265
MAJOR MOVES CONSTRUCTION FUND.....	273
NEXT LEVEL INDIANA TRUST FUND.....	274
LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	275
PENSION FUNDS.....	277
SUMMARY OF LEGISLATION ENACTED DURING THE 2018 REGULAR AND SPECIAL SESSIONS	278
INDIANA PUBLIC RETIREMENT SYSTEM.....	278
LEGISLATORS RETIREMENT SYSTEM.....	279
PUBLIC EMPLOYEES' RETIREMENT FUND AND INDIANA STATE TEACHERS' RETIREMENT FUND	279
STATE EXCISE POLICE, GAMING AGENT, GAMING CONTROL OFFICER, AND CONSERVATION ENFORCEMENT OFFICERS' RETIREMENT FUND.....	279
1925 POLICE PENSION FUND	279
1977 POLICE OFFICERS' AND FIREFIGHTERS' PENSION AND DISABILITY FUND	280
SHERIFF'S DEPARTMENT RETIREMENT PLANS	280
DEATH BENEFIT FUNDS.....	280
INPRS PUBLIC PENSION PLANS	281
PUBLIC EMPLOYEES' RETIREMENT FUND.....	281
PERF MY CHOICE RETIREMENT SAVINGS DEFINED CONTRIBUTION PLAN	286
INDIANA STATE TEACHERS' RETIREMENT FUND.....	287

PENSION STABILIZATION FUND.....	290
TEACHERS' DEFINED CONTRIBUTION PLAN.....	295
1977 AND 1985 JUDGES' RETIREMENT SYSTEMS	295
STATE EXCISE POLICE, GAMING AGENT, GAMING CONTROL OFFICER, AND CONSERVATION OFFICERS' RETIREMENT FUND.....	298
PROSECUTING ATTORNEYS' RETIREMENT FUND.....	300
LEGISLATORS' DEFINED BENEFIT PLAN & LEGISLATORS' DEFINED CONTRIBUTION PLAN	302
1977 POLICE OFFICERS' AND FIREFIGHTERS' PENSION AND DISABILITY FUND	304
INPRS PUBLIC PENSION FUNDS	306
PENSION RELIEF FUND.....	306
PUBLIC PLANS NOT ADMINISTERED BY INPRS	307
1925 POLICE PENSION FUND; 1937 FIREFIGHTERS' PENSION FUND; 1953 POLICE PENSION FUND "THE OLD PLANS"	307
SHERIFF'S PENSION TRUST FUND.....	310
STATE POLICE BENEFIT SYSTEM	311
GOVERNOR AND SURVIVING SPOUSE PENSION	313
FUND DIRECTORS/CONTACTS.....	314

APPROPRIATIONS

BUDGET FOR FY 2019	315
FY 2017-2018 CLOSE OUT GENERAL FUND COMBINED STATEMENT OF ACTUAL UNAPPROPRIATED RESERVE.....	321
BUILD INDIANA FUND.....	323

Total State Tax Revenue
Fiscal Years 2009-2018
(Billions of Dollars)



FY 2018 SUMMARY OF STATE TAXES
(Millions)

Sales Tax	\$7,795.6
Individual Income Tax	5,816.1
Fuel Taxes	1,420.1
Corporate Income Taxes	390.6
Cigarette Taxes	418.8
Riverboat Taxes*	332.3
CVET/MVET*	266.1
Insurance Taxes	236.2
Utility Receipts Taxes	202.1
Racetrack Wagering*	114.8
Financial Institutions Tax*	67.6
Alcoholic Beverage Taxes	51.6
Railroad Car Property Tax	12.9
Pari-Mutuel Taxes	1.8
Other Taxes*	1.4
Charity/Type II Gaming	1.8
Petroleum Severance Tax	1.1
Inheritance Taxes*	0.3
TOTAL STATE TAXES	\$17,131.2

*State share of revenue.

**SUMMARY OF FEDERAL AID
(Millions)**

Public Welfare	\$10,719.5
Education/Higher Education	1,365.5
Highway/Transportation	992.8
Health/Mental Health	332.3
General Government	188.2
Trust Funds	111.8
Conservation/Environmental	82.6
Miscellaneous	51.0
Corrections	10.3
Public Safety	21.3
TOTAL FEDERAL AID	<u>\$13,875.3</u>

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

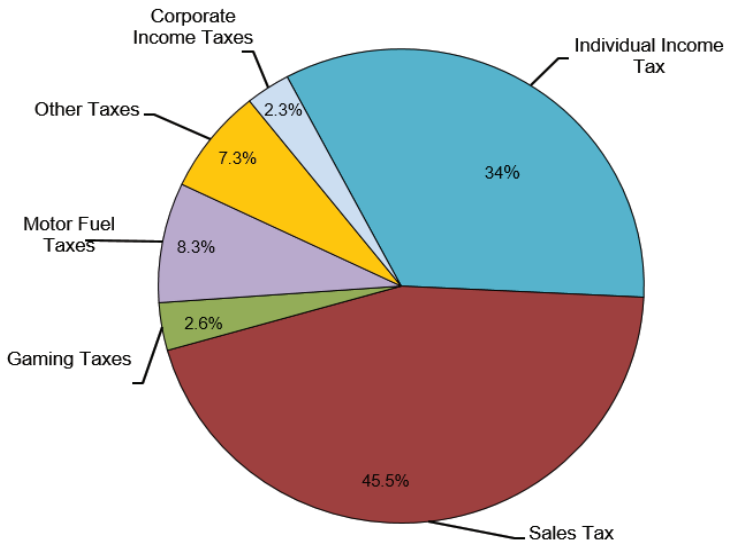
Other Fees	\$1,524.4
Unemployment Comp Trust Fund	523.8
Vehicle Licenses/Nonbusiness Licenses	402.3
Miscellaneous Receipts and Donations	382.7
Lottery	313.8
Permits	190.0
Tobacco Master Settlement	143.6
Fines and Penalties	139.7
State Sales	69.8
Interest and Dividend	94.0
Individual Support	30.3
Business and Personal Licenses	34.6
Other Service Charges	23.2
Examination and Registration Fees	15.7
Rental of Properties	9.1
TOTAL PERMITS, LICENSES, SALES, MISC.	<u>\$3,897.0</u>

TOTAL REVENUE FY 2018 **\$34,903.5**

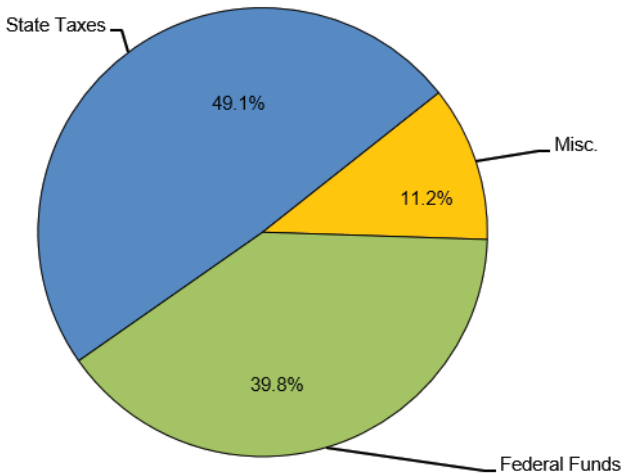
Totals may not add due to rounding.

NOTE: Beginning in FY 2015, Federal Supplemental Nutrition Assistance Program (SNAP) benefits were recorded in the Auditor of State's financial reports. \$1.12 B of the Federal - Public Welfare revenues shown above are from the Federal SNAP benefits.

State Tax Mix
FY 2018



State Revenue Mix
FY 2018



DEFINITION OF TAX TERMS

Adjusted Gross Income: For individuals, is equal to “federal adjusted gross income” (as defined by Sec. 62 of the Internal Revenue Code) after modifications specified in IC 6-3-1-3.5(a) and IC 6-3-1-11.

For corporations, is equal to “federal taxable income” (as defined in Sec. 63 of the Internal Revenue Code) after modifications specified in IC 6-3-1-3.5(b) and IC 6-3-1-11.

For trusts and estates, is equal to “federal taxable income” (as defined in Sec. 641(b) of the Internal Revenue Code) after modifications specified in IC 6-3-1-3.5(e) and IC 6-3-1-11.

Credit: An amount of money subtracted from the amount of tax imposed, producing a lower net tax liability. A **Refundable Credit** is a credit that generates a refund to the taxpayer if the amount of the credit is greater than the amount of tax imposed on the taxpayer.

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

Exemption: Removal of certain persons, transactions, properties, or income 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.

ALCOHOLIC BEVERAGE TAXES

IC 7.1-4

ACCT. NO. 10850-416100; 70512-416100;
37610-416100; 74510-416100;
38610-416100; 33810-416100

TAXPAYER:

Beer	Beer wholesaler, unless Indiana brewer.
Flavored malt beverage	Beer or wine wholesaler, unless Indiana brewer.
Hard cider	Vintner, farm winery, direct wine seller, wine wholesaler, beer wholesaler, dining car permittee, or boat wine permittee.
Liquor	Liquor wholesaler, distiller, artisan distiller, or rectifier.
Wine	Wine wholesaler, winery, or direct wine seller.
Mixed beverages	Liquor wholesaler.
Malt	Manufacturer, wholesaler, or dealer.

TAX BASE: The taxes are imposed on gallons of beer, flavored malt beverage, liquor, wine, mixed beverages, liquid malt, and 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--15% or less alcohol	\$0.47
Malt	\$0.05

SALES (in gallons):

	<u>Beer</u>	<u>Cider</u>	<u>Liquor</u>	<u>Wine</u>
FY 2014	118,451,342	601,279	10,713,496	11,429,775
FY 2015	117,166,614	957,124	11,368,546	11,295,502
FY 2016	119,553,899	1,015,141	11,220,355	12,046,618
FY 2017	118,538,399	953,734	11,576,894	12,254,180
FY 2018	116,545,016	968,884	12,123,150	12,738,858

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:	FY 2014	\$45,954,693
	FY 2015	\$46,063,624
	FY 2016	\$48,309,706
	FY 2017	\$49,402,793
	FY 2018	\$51,577,857

DISTRIBUTION: 50% 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
General	Beer	\$0.04	
	Liquor	1.00	
	Wine	0.20	
	Malt	0.05	
	Cider	0.115	\$19,245,008
PWCF*	Beer	0.0375	
	Liquor	1.17	
	Wine	0.16	\$20,483,156
Enforcement and Administration	Beer	0.0175	
	Liquor	0.11	
	Wine	0.04	\$3,835,162
Pension Relief Fund	Beer		
	Liquor	0.34	
	Wine		\$4,146,787
Addiction Services Fund	Beer	0.02	
	Liquor	0.06	
	Wine	0.02	\$3,282,359
Wine Grape Market Dev.	Beer		
	Liquor		
	Wine	0.05	\$585,385
TOTAL TAXES			\$51,577,857

*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. 10850-416200; 10880-416200;
15050-416200; 38310-416200;
38320-416200; 38325-416200;
38810-416200; 53520-416200;
58610-416200; 74510-416200

TAXPAYER: Distributors purchasing tax stamps.

TAX BASE: Cartons or packs of cigarettes. Cigarettes are taxed at 99.5 cents per pack of 20 cigarettes and 124.375 cents per pack of 25 cigarettes. Other tobacco products (OTP) such as chewing tobacco, snuff, cigars, and pipe tobacco are taxed at 24% of wholesale prices. Taxes on cigarette papers and tubes were repealed effective July 1, 2016.

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. Cigarette distributors are given a 1.3 cents per pack of cigarettes discount as compensation for collecting the tax. Tobacco distributors may retain 0.007 of the amount of tax due as compensation for collecting the tax.

FEES: Cigarette distributors must pay an annual registration fee of \$500. Tobacco distributors must pay an annual fee of \$25.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2014	\$447,561,428
	FY 2015	\$439,264,452
	FY 2016*	\$443,209,881
	FY 2017	\$434,331,371
	FY 2018	\$418,809,738

*FY 2016 revenue does not include \$46,049 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION:

• General Fund	56.24%
• Healthy Indiana Plan Trust Fund	27.05%
• Pension Relief Fund	5.43%
• Cigarette Tax Fund	4.22%
• State Retiree Health Benefit Trust Fund	4.00%
• Medicaid Reimbursements	2.46%
• Mental Health Centers Fund	0.60%
• Affordable Housing and Community Development Fund (AHCDF)	25% of OTP*

*25% of the Other Tobacco Products Tax is deposited in the AHCDF, and the remaining 75% is distributed in the same manner as the Cigarette Tax.

Of the amount distributed to the Cigarette Tax Fund, 1/6 goes to the Department of Natural Resources and the Department of Agriculture, 1/6 is deposited in the Clean Water Indiana Fund, and 2/3 goes to cities and towns based on population.

Distribution by Fund:

Fund	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
General	\$246,798,326	\$241,571,464	\$244,511,809	\$239,443,797	\$230,569,273
Cig Tax	18,516,913	18,221,124	18,348,379	17,966,972	17,300,865
MH Ctrs	2,632,736	2,590,907	2,608,719	2,554,545	2,459,839
Pension Relief	23,826,265	23,446,775	23,609,535	23,118,639	22,261,540
Medicaid	10,794,219	10,624,477	10,696,023	10,473,636	10,085,338
HIP	118,692,536	116,795,190	117,612,872	115,167,435	110,897,725
State Retiree Health Benefit Trust	17,551,576	17,271,352	17,391,922	17,030,305	16,398,924
AHCDF	8,748,857	8,743,163	8,430,622	8,576,041	8,836,234
TOTAL	\$447,561,428	\$439,264,452	\$443,209,881	\$434,331,371	\$418,809,738

CONTROLLED SUBSTANCE EXCISE TAX

IC 6-7-3

ACCT. NO. 54710-413500

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. Each gram of marijuana is taxed at \$3.50.

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 of State Revenue 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

REVENUE:	FY 2014	\$175
	FY 2015	\$210
	FY 2016*	\$884
	FY 2017	\$175
	FY 2018	\$0

*FY 2016 revenue does not include \$1,207 received from the 2015 tax amnesty program (Fund 1000-19600).

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.

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 distribute 30% of the amount collected to the law enforcement agency. 10% of the amount deposited in the fund each month shall be distributed 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. All money deposited in the fund that is not needed for awards or to cover the costs of administration shall be transferred to the state Drug-Free Communities Fund.

INHERITANCE TAX

IC 6-4.1

ACCT. NO. 10850-417110

TAXPAYER: Class A, B, or C transferees.

Class A - Parent, grandparent, child, stepchild, grandchild, daughter-in-law, son-in-law.

Class B - Sister, brother, niece, nephew.

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.

Exemptions: Class A transferees: first \$250,000 of property interests transferred.

Class B transferees: first \$500 of property interests transferred.

Class C transferees: first \$100 of property interests transferred.

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

PROCEDURE: HEA 1001-2013 repealed the Inheritance Tax for deaths occurring after December 31, 2012.

Estates or beneficiaries of Indiana residents are required to file an Inheritance Tax return with the Department of State Revenue if the value of transfers to any beneficiary is greater than the exemption allowed for that beneficiary. For nonresidents, an Inheritance Tax return must be filed if the value of the transfer is greater than the exemption allowed for that beneficiary and the property transferred is Indiana real property and/or tangible personal property located in Indiana. The department determines the Inheritance Tax due. The liability is paid directly to the Department of State Revenue. The Inheritance Tax Division audits all returns.

ADMINISTRATION: Inheritance Tax Division, Department of State Revenue

REVENUE:

Fiscal Year	General Fund			Counties	
	Inheritance Tax	Estate Tax	G-S Transfer Tax/Other	Inheritance Tax	Total GF and Counties
2014	\$87,711,571	\$0	\$0	\$7,075,062	\$94,786,634
2015	\$4,594,185	\$217	(\$900)*	\$946,428	\$5,539,929
2016**	\$871,844	\$0	\$0	\$93,655	\$965,499
2017	\$1,571,392	\$0	\$0	\$101,222	\$1,672,614
2018	\$409,199	\$0	\$0	\$26,410	\$435,609

*Journal entry.

**FY 2016 revenue does not include \$1,630,292 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Resident Inheritance Tax: 92% General Fund; 8% decedent's county of residence

Nonresident Inheritance Tax: 100% General Fund

PETROLEUM SEVERANCE TAX

IC 6-8-1;
45 IAC 6-1-1

ACCT. NO. 38220-413800

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

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2014	\$2,500,339
	FY 2015	\$2,015,073
	FY 2016*	\$1,012,812
	FY 2017	\$1,011,397
	FY 2018	\$1,073,548

*FY 2016 revenue does not include \$97 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Oil and Gas Fund

RAIL CAR PROPERTY TAX

IC 6-1.1-8;
IC 6-1.1-8.2

ACCT. NO. 52010-414400 (Rail Car);
49310-411260 (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: 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

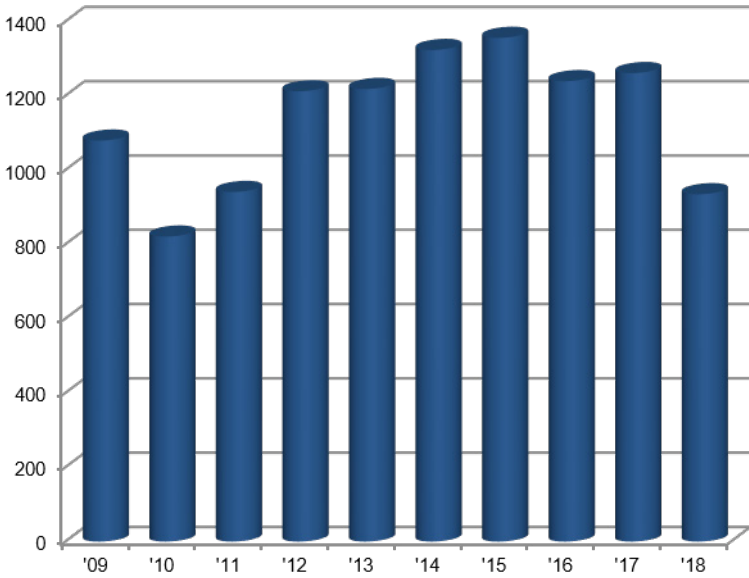
REVENUE:

	Rail Car Companies	Railroad Companies	Total
FY 2014*	\$7,894,635	\$157,064	\$8,051,699
FY 2015	\$8,618,201	\$216,085	\$8,834,286
FY 2016	\$10,547,148	\$152,270	\$10,699,418
FY 2017	\$12,107,113	\$143,939	\$12,251,052
FY 2018	\$12,726,140	\$201,016	\$12,927,156

*In FY 2014, the \$157,064 railroad company revenue was posted to the Commuter Rail Service Fund. There was a transfer of this amount from the Commuter Rail Fund to the Electric Rail Fund in FY 2015.

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 from Corporate Taxes
Fiscal Years 2009-2018
(Millions of Dollars)



NOTE: Includes revenue deposited in the state funds from Corporate Adjusted Gross Income Tax, Financial Institutions Tax, Utility Receipts Tax, Utility Services Use Tax, Insurance Premium Tax, and Fire Insurance Tax.

CORPORATE ADJUSTED GROSS INCOME TAX

IC 6-3; IC 6-3.1

ACCT. NO. 10850-411220

TAXPAYER: All corporations doing business in Indiana.

TAX BASE: Federal taxable income with the following modifications:

- (1) Subtract any income that the federal law or U.S. Constitution prohibits Indiana from taxing;
- (2) Add deduction allowed under federal law for state income taxes;
- (3) Make adjustments to disallow certain federal bonus depreciation allowances;
- (4) Add deduction allowed under Sections 172 and 810 of IRC;
- (5) Add amounts attributable to increased Section 179 property deduction limits;
- (6) Add deduction allowed for domestic production activities (Repealed effective December 31, 2017);
- (7) Add certain intangible business expenses and directly related intangible interest expenses deducted from federal taxable income;
- (8) Add dividends paid to shareholders of captive real estate investment trusts;
- (9) Add exclusion for income attributable to discharge of certain business debt;
- (10) Add deduction for interest income from non-Indiana state and local bonds initially purchased after December 31, 2011;
- (11) Apportion income to Indiana based on the percentage of sales volume attributable to Indiana.

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:

After	Before	% Rate
--	7-1-12	8.50%
6-30-12	7-1-13	8.00%
6-30-13	7-1-14	7.50%
6-30-14	7-1-15	7.00%
6-30-15	7-1-16	6.50%
6-30-16	7-1-17	6.25%
6-30-17	7-1-18	6.00%
6-30-18	7-1-19	5.75%
6-30-19	7-1-20	5.50%
6-30-20	7-1-21	5.25%
6-30-21	--	4.90%

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 4 succeeding years. HEA 1242-2018 (ss) repealed the special rate for corporations that locate in a qualified area after December 31, 2018.

CREDITS:

- **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.
- **Community Revitalization Enhancement District, Industrial Recovery:** Percent of qualified investments made in these areas as approved by the IEDC.
- **Economic Development for a Growing Economy:** Incremental income tax withholdings of new or retained employees as approved by the IEDC.
- **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 Investment Cost:** Percent of qualified investment in a business located in an enterprise zone. New credits may not be awarded after December 31, 2017.
- **Enterprise Zone Loan Interest:** Allowed for interest received from qualified loans. New credits may not be awarded after December 31, 2017.
- **Headquarters Relocation:** 50% of the costs incurred by an eligible business to relocate its headquarters, division or subdivision principal office, or research center to Indiana.
- **Hoosier Business Investment:** Up to 10% of qualified nonlogistics business investments directly related to expanding the workforce in Indiana. For logistics investments, the credit equals up to 25% of the additional qualified investment made during the taxable year. The total nonlogistics credit for all taxpayers is capped at \$50 M per year, while the total logistics credit for all

taxpayers is capped at \$10 M per year. Credits are approved by the IEDC.

- **Indiana Colleges and Universities:** 50% 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.
- **Natural Gas-Powered Vehicles:** 50% of the difference between the price of the qualified vehicle and a similar vehicle that is powered by a gasoline or a diesel engine, up to \$15,000. The maximum credit per taxpayer is \$150,000 per taxable year. The total amount of credits per year may not exceed the lesser of \$3 M or the sales tax revenue attributable to natural gas purchased to provide public transportation for persons or property. A taxpayer is not entitled to a tax credit for placing a qualified vehicle into service after December 31, 2016.
- **Neighborhood Assistance:** 50% 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.
- **Property Taxes Paid by Acute Care For-Profit Hospitals:** 20% of the property taxes paid for the real property used as a hospital.
- **Research Expense:** For certain qualified research expenses.
- **School Scholarship Contributions:** 50% of contributions to nonprofit K-12 school scholarship-granting organizations beginning in tax year 2010. Total tax credits may not exceed \$8.5 M in FY 2016, \$9.5 M in FY 2017, \$12.5 M in FY 2018, and \$14.0 M each fiscal year thereafter.
- **Venture Capital Investment:** 20% of annual qualified venture capital investment up to \$500,000 for investment before 2011; and up to \$1 M for investment after 2010. Total new credits awarded may not exceed \$12.5 M annually.

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: A corporation must make quarterly estimated payments when its estimated annual tax liability exceeds \$2,500. The quarterly payments must equal the lesser of 25% of the corporation's estimated annual tax liability or the annualized income installment calculated for federal tax purposes under the Internal Revenue Code. Quarterly payments are due on the 20th day of April, June, September, and December with the annual return being due on the 15th day of the month following the due date of the federal tax return or by the 15th day of the 5th month after the close of the corporation's tax year. If a corporation's estimated average quarterly tax liability exceeds \$5,000, 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 2014*	\$764,355,076
	FY 2015	\$777,777,476
	FY 2016**	\$699,192,628
	FY 2017	\$730,919,434
	FY 2018	\$390,631,505

*FY 2014 revenue may not match the revenue amounts reported by the State Budget Agency (SBA) in the monthly revenue report. DOR deposited certain prior-year revenues in one separate account. Those revenues have been included in the "Other Tax" section of this handbook. SBA reported a portion of those revenues under each tax type.

**FY 2016 revenue does not include \$120,744,643 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: General Fund

FINANCIAL INSTITUTIONS TAX

IC 6-5.5

ACCT. NO. 45600-562000; 759135

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 the following:

- 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.

Adjustments to income include the following modifications:

- Add federal bad debt deduction.
- Add deduction for taxes based on or measured by income and levied by a state.
- Add federal interest exemption for state and local bonds minus associated expenses disallowed under the IRC.
- Add deduction allowed for net operating losses or net capital losses.
- Adjustments to disallow certain federal bonus depreciation allowances.
- Add amounts attributable to increased Section 179 property deduction limits.
- Add deduction allowed for domestic production activities (Repealed effective December 31, 2017).
- Add exclusion for income attributable to discharge of certain business debt.
- Add exempt insurance income due to federal treatment of active financing income.
- Add business or trade deduction based on the employment of unauthorized aliens.
- Add deduction for interest income from non-Indiana state and local bonds initially purchased after December 31, 2011.

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:

After	Before	% Rate
--	1/1/14	8.50%
12/31/13	1/1/15	8.00%
12/31/14	1/1/16	7.50%
12/31/15	1/1/17	7.00%
12/31/16	1/1/19	6.50%
12/31/18	1/1/20	6.25%
12/31/19	1/1/21	6.00%
12/31/20	1/1/22	5.50%
12/31/21	1/1/23	5.00%
12/31/22	--	4.90%

CREDITS:	Capital Investment	Headquarters Relocation
	Coal Gasification Technology Investment	Hoosier Business Investment
	Community Revitalization Enhancement District	Individual Development Accounts
	EDGE	Industrial Recovery
	Enterprise Zone Employment Expense	Military Base Recovery
	Enterprise Zone Loan Interest	Natural Gas-Powered Vehicles
		Neighborhood Assistance
		School Scholarship Contributions
		Venture Capital Investment

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 2014	\$102,391,596
	FY 2015	\$125,795,369
	FY 2016*	\$120,198,273
	FY 2017	\$100,963,886
	FY 2018	\$105,943,674

*FY 2016 revenue does not include \$185,230 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Distributions to local entities in a fiscal year are equal to 40% of the total Financial Institutions Tax revenue collected during the preceding state fiscal year. The remaining revenue collected during a fiscal year is deposited in the General Fund.

Prior to FY 2014:

- (1) Local units of government were 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 was deposited in the General Fund.
- (3) A portion of the local revenue described in (1) was recaptured by the state. The amount recaptured equaled the FIT distribution that would have been based on property tax levies that were assumed by the state in 2009.

	<u>Local Units</u>	<u>General Fund</u>	<u>Recapture Amt</u>
FY 2014	\$45,918,705	\$56,213,312	\$ 259,579
FY 2015	\$40,956,638	\$84,838,731	\$ 0
FY 2016	\$50,318,148	\$69,880,125	\$ 0
FY 2017	\$48,079,309	\$54,197,380	\$ 0
FY 2018	\$40,460,676	\$67,599,315	\$ 0

INSURANCE TAXES

Premium Tax, IC 27-1-18-2

ACCT. NO. 11900-417210;

Fire Insurance Tax, IC 22-12-6-5

37720-417220

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 by insurance companies on (1) insurance policies covering risks within the state during the year or (2) insurance policies made, written, or renewed during the year on marine or transportation risks; 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: 1.3%

Fire Insurance Tax: 0.5%

CREDITS:	Alternative Fuel Vehicle	Headquarters Relocation
	Manufacturing Investment	Hoosier Business Investment
	Capital Investment	Indiana Comprehensive Health
	Coal Gasification Technology	Insurance Association
	Investment	Indiana Insurance Guaranty
	Community Revitalization	Association
	Enhancement District	Industrial Recovery
	EDGE	Military Base Recovery
	Energy-Saving Appliances	Natural Gas-Powered Vehicles
	Enterprise Zone Employment	School Scholarship
	Expense	Contributions
	Enterprise Zone Loan Interest	Venture Capital Investment

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

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

ADMINISTRATION: Financial Records, Department of Insurance

REVENUE:	<u>Premium Tax</u>	<u>Fire Insurance Tax</u>
FY 2014	\$218,484,564	\$4,587,708
FY 2015	\$216,271,575	\$4,834,776
FY 2016	\$230,035,310	\$4,989,058
FY 2017	\$230,561,451	\$4,609,798
FY 2018	\$231,532,665	\$4,641,592

DISTRIBUTION: Premium Tax: General Fund

Fire Insurance Tax: Fire and Building Services Fund

UTILITY RECEIPTS TAX

IC 6-2.3

ACCT. NO. 10850-411240

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 nonretail 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: A taxpayer must make quarterly estimated payments when the taxpayer's estimated annual tax liability exceeds \$2,500. The quarterly payments must equal at least 25% of the estimated tax due. Quarterly payments are due on the 20th day of April, June, September, and December with the annual return due on April 15 for a calendar year taxpayer. If a taxpayer's estimated average quarterly tax liability exceeds \$5,000, the taxpayer 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 2014	\$219,406,900
	FY 2015	\$218,597,068
	FY 2016*	\$207,762,232
	FY 2017	\$185,087,040
	FY 2018	\$195,208,878

*FY 2016 revenue does not include \$98 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: General Fund

UTILITY SERVICES USE TAX

IC 6-2.3-5.5

ACCT. NO. 10850-411230

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%.

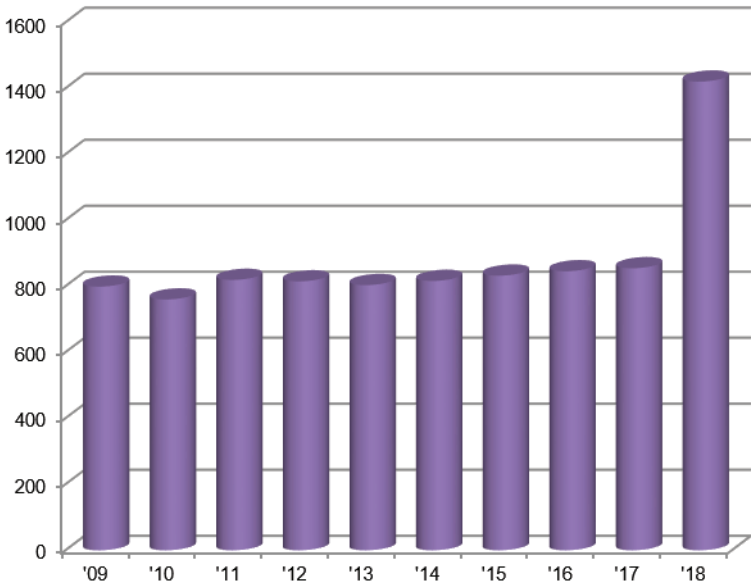
PROCEDURE: The Utility Services Use Tax is paid by the consumer by the 30th day after the end of the month in which the utility services were purchased. The consumer is required to file a return even if no tax is due. A seller may elect to register with the Department of State Revenue to collect the 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 2014	\$14,084,704
	FY 2015	\$12,453,417
	FY 2016	\$7,213,956
	FY 2017	\$8,526,299
	FY 2018	\$6,940,293

DISTRIBUTION: General Fund

**Revenue from Fuel Taxes
Fiscal Years 2009-2018
(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 6-6-14-4
- Marine Fuel Tax, IC 6-6-1.1
- Aviation Fuel Tax, IC 6-6-13

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% (maximum rate \$0.12 per gal.).
- 1981 - Average price times 8% (maximum rate \$0.14 per gal.).
- 1982 - 10% of average price up to \$1.00 plus 8% of price above \$1.00 with a maximum 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.
- 2017 - \$0.28 per gal., effective July 1, 2017.
- 2018 - \$0.29 per gal., effective July 1, 2018.

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.
2017 - \$0.26 per gal., effective July 1, 2017.
2018 - \$0.48 per gal., effective July 1, 2018.

Motor Carrier Fuel 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.
2017 - \$0.21 per gal., effective July 1, 2017.
2018 - repealed by HEA 1290-2017, effective July 1, 2018.

Oil Inspection Fee (IC 16-44-2-18)

1993 - \$0.0008 per gal.
1997 - \$0.008 per gal.
2005 - \$0.01 per gal. (includes special fuel).

Gasoline and special fuel distributors (with some exceptions) are charged a \$0.01 per gallon Oil Inspection Fee. Revenues from this fee are deposited into the Petroleum Underground Storage Tank Excess Liability Trust Fund and are not listed below under fuel tax revenues. See IC 16-44-2-18 or the section on the Oil Inspection Fee in this handbook for more information.

Aviation Fuel Tax (IC 6-6-13)

2013 - \$0.10 per gal.
2017 - \$0.20 per gal.

REVENUE: Total Gasoline and Fuel Use Tax Revenues are as follows:

FY 2014	\$816,050,553
FY 2015	\$832,006,542
FY 2016	\$845,384,339
FY 2017	\$854,529,446
FY 2018	\$1,420,134,725

DISTRIBUTION:

<u>Funds Receiving Revenue*</u>	<u>% of Total Revenue</u>
State Highway Fund	55.50%
Local Distributions	38.71%
State Highway Road Construction and Improvement Fund (Bonding)	4.94%
Motor Carrier Regulation Fund	0.84%
Fish and Wildlife Fund	0.01%
TOTAL	100.00%

*Does not include all sources of transportation funding, but rather only motor fuel revenue. Percentages may not sum due to rounding.

GASOLINE TAX

IC 6-6-1.1

ACCT. NO. 41910-414200; 41930-414200
30124-414200; 414600; 30512-414300;
42215-414200; 50510-414200; 418890

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: For FY 2018, the rate of tax per gallon was \$0.28. For FY 2019, the rate of tax per gallon is \$0.29.

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.

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 2014	\$527,290,132
	FY 2015	\$540,082,544
	FY 2016*	\$556,824,109
	FY 2017	\$559,484,905
	FY 2018	\$852,320,272

*FY 2016 revenue does not include \$2,073 received from the 2015 tax amnesty program (Fund 1000-19600).

FY 2018 DISTRIBUTION: The Gasoline Tax revenue is distributed in the following manner:

- The first \$70 M of revenue is deposited into the State Highway Road Construction and Improvement Fund (Bonding).
- Of the remainder, 75% is deposited into the Motor Vehicle Highway Account.
- The remaining 25% is deposited into the Highway Road and Street Fund.

MARINE FUEL TAX

IC 6-6-1.1

ACCT. NO. 39745-414200

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: For FY 2018, the rate of tax per gallon of gasoline sold was \$0.28.

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 administered by 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 2014	\$117,745
	FY 2015	\$98,463
	FY 2016	\$105,662
	FY 2017	\$101,844
	FY 2018	\$131,604

DISTRIBUTION: Fish and Wildlife Fund

MOTOR CARRIER FUEL TAX

IC 6-6-4.1

ACCT. NO. 50510-414400

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: For FY 2018, the rate of tax per gallon was \$0.26.

PROCEDURE: The tax is reconciled quarterly by the carrier to the Department of State Revenue 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 four 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 2014	\$433,084
	FY 2015	\$315,156
	FY 2016	\$422,472
	FY 2017	\$490,177
	FY 2018	\$433,558

DISTRIBUTION: State Highway Fund

MOTOR CARRIER SURCHARGE TAX

IC 6-6-4.1-4.5

ACCT. NO. 50520-414600;
32810-414600; 30124-427439

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: For FY 2018, the rate of tax per gallon was \$0.21. For FY 2019, this tax was repealed by HEA 1290 - 2018.

PROCEDURE: Licensed special fuel suppliers and permissive suppliers must file their monthly information reports and tax payments each month in the same manner as special fuel tax.

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 2014	\$109,090,248
	FY 2015	\$100,763,822
	FY 2016	\$100,162,396
	FY 2017	\$101,955,896
	FY 2018	\$264,438,703

FY 2018 DISTRIBUTION: 47.5% was deposited into the State Highway Fund, 47.5% was deposited into the Motor Vehicle Highway Account, and 4.5% was deposited into the Motor Carrier Regulation Fund administered by the Department of State Revenue.

MOTOR FUEL INVENTORY TAX

IC 6-6-1.1-209;
IC 6-6-2.5-29

ACCT. NO. 10850-412010; 30124-414200;
414400; 427439; 32810-414600; 42215-414200;
45760-412010; 48690-112000; 50510-414200;
414300; 414600; 418890; 50520-414600;
52010-412010

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 2014 \$0
 FY 2015 \$0
 FY 2016 \$0
 FY 2017 \$0
 FY 2018 \$6,633,067

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 or the Special Fuel Tax.

SPECIAL FUEL TAX

IC 6-6-2.5; IC 6-6-14-4 ACCT. NO. 41920-414200; 50510-414300; 414600; 30124-414300; 414400

TAXPAYER: Licensed special fuel suppliers who sell special fuel (diesel, biodiesel, and natural gas products) 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. Owners of motor vehicles registered in Indiana that utilize an alternative fuel decal.

TAX BASE: Special fuel or natural gas products (CNB and LNG) sold or used in producing or generating power for propelling motor vehicles, except fuel used for nonhighway purposes; used as heating oil; or in trains. Motor vehicles propelled by alternative fuel (LPG) must obtain an alternative fuel decal for the motor vehicle and pay an annual fee.

RATE: For FY 2018, the rate of tax per gallon of special fuel was \$0.26. For FY 2019, the rate of tax per gallon of special fuel is \$0.48. The fee schedule for alternative fuel decals is the following:

	Vehicle Category	Fee Schedule If Purchased During			
		Apr-June	July-Sept	Oct-Dec	Jan-Mar
1.	A passenger motor vehicle, truck, or bus, the declared gross weight of which is equal to or less than 9,000 lbs.	\$150.00	\$112.50	\$75.00	\$37.50
2.	A recreational vehicle	\$150.00	\$112.50	\$75.00	\$37.50
3.	A truck or bus, the declared gross weight of which is greater than 9,000 lbs. but equal to or less than 11,000 lbs.	\$262.50	\$196.88	\$131.25	\$65.63
4.	An alternative fuel delivery truck powered by alternative fuel, the declared gross weight of which is greater than 11,000 lbs.	\$375.00	\$281.25	\$187.50	\$93.75
5.	A truck or bus, the declared gross weight of which is greater than 11,000 lbs., except an alternative fuel delivery truck	\$450.00	\$337.50	\$225.00	\$112.50
6.	A tractor designed to be used with a semitrailer	\$750.00	\$562.50	\$375.00	\$187.50

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.

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 nonhighway purposes, used as heating oil, or in trains. Special fuel exempt for nonhighway 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 or purchase of special fuel.

Indiana participates in the International Fuel Tax Agreement (IFTA). According to IFTA, motor carriers pay motor fuel taxes in the state or jurisdiction in which the fuel is consumed rather than purchased. Payments to other IFTA jurisdictions for motor fuel tax revenue on motor fuels purchased in Indiana but consumed in other jurisdictions are paid out of the Motor Vehicle Highway Account and represent a large portion of total Special Fuel refunds each year.

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, whichever is greater.

ADMINISTRATION: Special Tax Division, Department of State Revenue

REVENUE:	FY 2014	\$177,617,457
	FY 2015	\$189,026,276
	FY 2016*	\$186,164,458
	FY 2017	\$190,654,048
	FY 2018	\$298,978,516

*FY 2016 revenue does not include \$124,087 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: The Motor Vehicle Highway Account receives 75% of the revenue collected from the tax on special fuel. The remaining 25% is deposited into the Highway Road and Street Fund.

AVIATION FUEL TAXES

IC 6-6-13

ACCT. NO. 10850-413350; 57790-413350

TAXPAYER: Aviation fuel retailers. The tax is added to the price of the fuel.

TAX BASE: Gasoline, other synthetic fuel, or jet fuel used to power aircraft.

RATE: For FY 2018 and after, the rate of tax per gallon of aviation fuel sold is \$0.20.

PROCEDURE: A retailer shall remit revenue for a particular month by the 16th day of the following month. Retailers who properly submit the tax retain a 1.6% collection allowance.

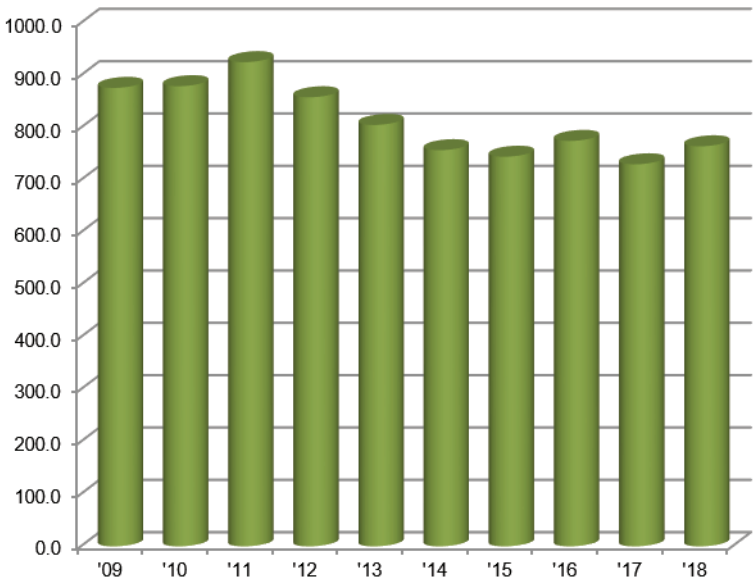
EXEMPTIONS: Aviation fuel used by federal government agencies, the state of Indiana, the Air National Guard, or a common carrier of passengers or freight are exempt from the tax.

ADMINISTRATION: Department of State Revenue

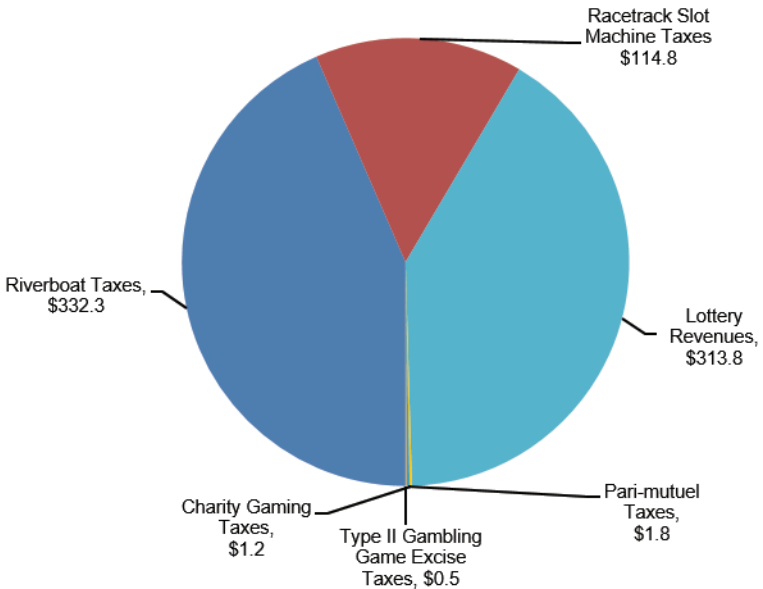
REVENUE:	FY 2014	\$1,501,887
	FY 2015	\$1,720,281
	FY 2016	\$1,705,242
	FY 2017	\$1,842,576
	FY 2018	\$3,832,072

DISTRIBUTION: Beginning in FY 2018, 50% of the revenue collected from the Aviation Fuel Tax is distributed to the General Fund, with the remaining 50% distributed to the Airport Development Grant Fund.

State Revenue from All Gaming Sources
Fiscal Years 2009-2018
(Millions of Dollars)



State Gaming Revenue Mix
FY 2018
(Millions of Dollars)



RIVERBOAT ADMISSION TAX

IC 4-33-12

ACCT. NO. 18810-415200 through
18910-415200

TAXPAYER: A person or organization that holds an owner's license for riverboat gambling operations or the operating agent of the French Lick Casino.

TAX BASE: Admissions (1) to a riverboat gaming excursion if the riverboat does not implement flexible scheduling; (2) through the turnstile to a riverboat if the riverboat implements flexible scheduling; or (3) through the turnstile to the French Lick Casino.

RATE: \$3 per admission, whether paid or unpaid.

ADMINISTRATION: Department of State Revenue

REVENUE: See table on next page.

DISTRIBUTION: The Department of State Revenue deposits Admission Tax revenue in the 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 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 a supplemental distribution from revenue from the Riverboat Wagering Tax. Starting FY 2014, the supplemental distribution is capped at \$48 M. P.L. 233-2007 provided for the replacement of the Admission Tax distribution to the Indiana Horse Racing Commission. Replaced Admission Tax revenue is distributed to the General Fund. P.L. 268-2017 replaces the Admission Tax with a Supplemental Wagering Tax. These changes did not go into effect in FY 2017.

Admission Tax revenue from the French Lick Casino was distributed as follows.

Distributions of Admission Tax collected on or after July 1, 2010, are:

- 29.33% to Orange County.
- 6.67% to Orleans.
- 6.67% to Paoli.
- 26.67% divided equally between French Lick and West Baden Springs.
- 30.66% to the Indiana Economic Development Corporation (IEDC).

The Admission Tax distribution cap and guarantee that apply to the other riverboats did not apply to the French Lick Casino.

P.L. 255-2015 repealed the French Lick Casino admissions tax effective July 1, 2015.

REVENUE:

	Date*	FY 2015	FY 2016	FY 2017	FY 2018
Ameristar/ East Chicago [^]	4/18/1997	\$7,388,799	\$7,201,875	\$6,205,992	\$6,183,741
Belterra/ Switzerland County	10/27/2000	3,422,106	3,468,735	3,184,386	3,112,002
Blue Chip/ Michigan City	8/22/1997	7,156,536	7,201,788	6,495,381	6,466,914
Tropicana/ Evansville	12/8/1995	3,446,229	3,594,044	3,187,803	4,428,985
French Lick/ Orange County	11/1/2006	2,566,698	41,949	N/A	N/A
Hollywood/ Lawrenceburg	12/13/1996	4,760,347	4,671,117	4,228,240	4,344,237
Horseshoe/ Hammond	6/29/1996	12,338,596	11,514,194	10,968,855	9,784,092
Horseshoe-S. Indiana/ Harrison County	11/20/1998	5,852,361	5,757,411	5,539,752	4,994,490
Majestic Star II/ Gary [^]	6/11/1996	2,948,148	2,761,187	2,375,363	2,652,426
Majestic Star III/ Gary [^]	6/11/1996	2,959,770	2,759,511	2,372,259	2,652,426
Rising Star/ Rising Sun	10/4/1996	2,167,626	2,316,114	2,182,830	2,180,010
TOTAL		\$55,007,216	\$51,287,925	\$46,740,861	\$46,799,323

*First day of full-time operation.

[^]Ameristar, formerly Resorts and Harrah's; Rising Star formerly Grand Victoria; Majestic Star II, formerly Trump; Horseshoe-S. Indiana, formerly Caesars; Hollywood, formerly Argosy; Tropicana, formerly Casino Aztar.

DISTRIBUTION: See following page.

	FY 2015		FY 2016		FY 2017		FY 2018	
	Supplemental (for FY 2014 shortages)		Supplemental (for FY 2015 shortages)		Supplemental (for FY 2016 shortages)		Supplemental (for FY 2017 shortages)	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
General Fund	N/A	\$11,512,337	\$0	\$13,875,011	\$0	\$10,127,186	\$0	\$10,014,917
IEDC	N/A	774,159	0	0	0	0	0	0
Indiana Horse Racing Comm.	N/A	N/A	0	0	0	0	0	0
Mental Health Division	2,042,536	1,771,100	2,042,536	2,134,612	2,042,522	1,558,029	1,912,169	1,701,763
State Fair Commission	3,063,835	2,656,677	3,063,835	3,201,924	3,063,839	2,337,043	2,868,299	2,552,649
West Baden Sprgs Hist. Hotel Preserv. & Maint. Fund	N/A	N/A	0	0	0	0	0	0
Dearborn County	4,865,494	1,605,866	4,467,023	1,958,439	5,467,986	1,409,413	4,395,202	1,448,079
Dearborn Co. Conv. & Vis. Bur.	486,545	160,585	446,698	195,844	546,792	140,941	439,515	144,808
East Chicago	3,198,888	2,449,519	2,965,028	3,038,410	2,932,094	2,068,664	2,848,350	2,061,247
Evansville	900,128	1,153,622	890,891	1,469,175	654,858	1,062,601	774,429	1,476,328
French Lick	N/A	336,706	0	0	0	0	0	0
Gary	3,492,479	2,056,626	3,434,429	2,312,436	3,983,919	1,582,541	3,442,387	1,768,284
Hammond	674,232	4,205,685	1,513,224	4,778,331	513,837	3,444,430	1,346,288	3,261,364
Harrison County	6,505,104	3,962,064	6,082,235	4,787,053	6,666,590	3,693,168	5,667,607	3,329,660
Harrison Co. Conv. & Vis. Bur.	325,252	198,101	304,109	239,352	333,325	184,658	283,377	166,483
Lake County	7,365,599	8,711,830	7,912,682	10,129,177	7,429,851	3,310,167	10,392,084	7,090,895
Lake Co. Conv. & Vis. Bur.	682,890	784,065	712,131	911,626	668,672	657,674	673,445	765,787
LaPorte County	1,450,708	2,371,365	1,513,464	2,998,811	906,810	2,165,127	1,269,387	2,155,638
LaPorte Co. Conv. & Vis. Bur.	145,070	237,134	151,345	299,881	90,678	216,513	126,936	215,564
Lawrenceburg	4,865,494	1,605,866	4,467,023	1,958,439	5,467,986	1,409,413	4,395,202	1,448,079
Michigan City	1,450,708	2,371,365	1,513,464	2,998,811	906,810	2,165,127	1,269,387	2,155,638
NW Ind. Law Enf. Trng. Acad.	73,663	87,110	79,130	101,290	74,299	73,075	74,827	85,034
Ohio County	1,599,934	738,804	1,495,749	953,684	1,677,595	727,610	1,390,406	726,670
Ohio Co. Conv. & Vis. Bur.	159,992	73,880	149,574	95,368	167,757	72,761	139,039	72,667
Orange County	N/A	740,577	0	0	0	0	0	0
Orange Co. Dev. Commission	N/A	N/A	0	0	0	0	0	0

	FY 2015		FY 2016		FY 2017		FY 2018	
	Supplemental (for FY 2014 shortages)	Actual	Supplemental (for FY 2015 shortages)	Actual	Supplemental (for FY 2016 shortages)	Actual	Supplemental (for FY 2017 shortages)	Actual
Orleans	N/A	168,416	0	0	0	0	0	0
Paoli	N/A	168,416	0	0	0	0	0	0
Rising Sun	1,599,934	738,804	1,495,749	953,684	1,677,595	727,610	1,390,406	726,670
Switzerland County	1,982,261	2,297,286	2,209,239	2,886,685	1,910,328	2,122,924	1,951,799	2,074,668
Switzerland Co. Conv. & Vis. Bur.	99,112	114,863	110,461	144,334	95,515	106,146	97,588	103,733
Vanderburgh County	900,128	1,153,622	890,891	1,469,175	654,858	1,062,601	774,429	1,476,328
Vand. Co. Conv. & Vis. Bur.	90,012	115,361	89,088	146,917	65,484	106,260	77,441	147,633
West Baden Springs	N/A	336,706	0	0	0	0	0	0
TOTAL	\$48,000,000	\$55,658,518	\$48,000,000	\$64,038,468	\$48,000,000	\$42,531,682	\$48,000,000	\$47,170,587

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 General 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. Starting FY 2014, the supplemental distribution is capped at \$48 M.

NOTE: Starting FY 2016, IC 4-33-12 requires that \$14 M in total distributions to Lake County, Gary, Hammond, and East Chicago be directly distributed to Northwest Regional Development Association (RDA). A portion of the distributions shown above for these units were transferred to the RDA to meet these requirements. Per IC 6-3.1-20-7, a portion of distribution shown above were also withheld from Lake County, Gary, East Chicago, and Hammond to pay the General Fund for Lake County Residential Income Tax Credit.

RIVERBOAT WAGERING TAX

IC 4-33-13

ACCT. NO. 36950-415300
through 37050-415300

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

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

RATE: (1) 22.5% of AGR if the riverboat does not implement flexible scheduling; (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling; or (3) the French Lick Casino is subject to the graduated tax rate presented in the table below.

P.L. 229-2013 allowed gaming licensees to deduct AGR attributable to free-play wagering at any time during the year. The total amount deducted by a licensee for free play may not exceed \$2.5 M in FY 2013 and \$5 M annually in FY 2014 through FY 2016. P.L. 255-2015 made the free play deduction permanent and increases it from \$5 M to \$7 M for FY 2016 and thereafter.

P.L. 255-2015 made the free-play deduction permanent and increased it from \$5 M to \$7 M for FY 2016 and thereafter.

Beginning in FY 2014, the lowest bracket of the wagering tax rate schedule for riverboats that had less than \$75 M of AGR during the preceding state fiscal year is 5% instead of 15%. An additional tax of \$2.5 M is imposed if the riverboats taxed under the alternative schedule receive AGR exceeding \$75 M in a particular state fiscal year.

It also establishes the French Lick Historic Tax Credit to provide a credit against the wagering tax imposed on the AGR of a riverboat in a historic hotel district if the riverboat did not receive more than \$80 M of AGR during the preceding state fiscal year. The amount of the credit depends on the amount of AGR during the preceding state fiscal year.

<u>Taxable AGR Increment Earned July 1 to June 30</u>	<u>Tax Rate on AGR Increment</u>
\$25 M and under	5% or 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. 268-2017 makes changes to wagering tax distributions that did not impact FY 2017.

ADMINISTRATION: Department of State Revenue

REVENUE: See table on page 40.

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. The remaining Wagering Tax revenue is distributed to the General Fund from which 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 General Fund will be utilized to make up the difference.

Wagering Tax revenue collected until June 30, 2015, from the French Lick Casino was distributed as follows:

- 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 Fund.*
- 0.5% to the Indiana Economic Development Commission (IEDC).
- 37.5% to the General Fund.

*If the balance in the fund exceeds \$20 M, this revenue must be distributed to the General Fund.

P.L. 255 -2015 changed the distributions of wagering tax revenue collected from the French Lick Casino effective July 1, 2015.

56.5% is distributed to the General Fund. The remaining 43.5% is distributed as follows:

- 11.2% to French Lick.
- 11.2% to West Baden Springs.
- 14.8% to Orange County for distribution among the school corporations in the county.
- 13.1% to Orange County.
- 5.3% to Dubois County.
- 5.3% to Crawford County.
- 6.35% to the town of Paoli.
- 6.35% to the town of Orleans.
- 26.4% to the Indiana Economic Development Corporation for transfer to Radius Indiana.

The Wagering Tax distribution cap that applies to the other riverboats does not apply to the French Lick Casino.

REVENUE:

	Date*	FY 2015	FY 2016	FY 2017	FY 2018
Ameristar/E. Chicago^	4/18/1997	\$62,302,396	\$63,542,153	\$56,185,793	\$56,747,371
Bellera/ Switzerland Co.	10/27/2000	25,470,164	23,860,892	25,775,477	24,709,233
Blue Chip/ Michigan City	8/22/1997	38,170,672	39,742,209	38,253,214	35,796,239
Tropicana/ Evansville	12/8/1995	27,142,478	28,580,455	28,615,102	34,487,225
French Lick Casino / Orange Co.	11/1/2006	11,503,385	13,274,194	15,756,709	18,208,028
Hollywood/ Lawrenceburg^	12/13/1996	47,900,766	44,315,399	41,763,460	42,896,661
Horseshoe/ Hammond	6/29/1996	134,685,404	130,015,434	123,350,724	123,599,060
Horseshoe S. Ind/Harrison Co.^	11/20/1998	71,928,610	71,049,101	69,575,438	67,013,403
Majestic Star I/ Gary^	6/11/1996	18,662,055	17,686,394	17,671,509	18,088,617
Majestic Star II/ Gary^	6/11/1996	9,528,153	8,979,329	7,092,128	7,271,054
Rising Star/ Rising Sun	10/4/1996	5,007,863	5,362,853	5,670,322	5,066,643
TOTAL		\$452,301,946	\$446,408,413	\$429,709,876	\$433,883,534

*First day of full-time operation.

^Ameristar, formerly Resorts and Harrah's; Rising Star formerly Grand Victoria; Majestic Star II, formerly Trump; Horseshoe-S. Indiana, formerly Caesars; Hollywood, formerly Argosy; Tropicana, formerly Casino Aztar.

DISTRIBUTION:

	FY 2015	FY 2016	FY 2017	FY 2018
Build Indiana Fund	\$65,162,053	\$0	\$27,704,832	\$0
IEDC	57,224	1,235,512	1,782,513	2,318,659
Gaming Commission				
Admin Reimbursement	1,825,856	0	0	0
Revenue Sharing	33,000,000	33,000,000	33,000,000	33,000,000
General Fund - Wagering	271,061,164	330,041,387	289,891,568	317,322,674
Crawford County	0	248,038	357,853	465,488
Dubois County	0	248,038	357,853	465,488
East Chicago	13,549,654	13,549,654	10,340,983	15,459,708
Evansville	4,760,340	4,760,340	4,760,340	4,760,340
French Lick	915,589	524,157	756,218	983,674
Gary	6,431,341	6,132,890	4,613,229	6,860,658
Hammond	13,749,023	13,749,023	13,749,023	13,749,023
Harrison County	11,767,667	11,767,667	11,767,667	11,767,667
Lawrenceburg	10,856,709	10,185,631	7,793,786	11,628,498
Michigan City	8,852,064	9,198,184	7,268,170	9,668,318
Orange County	1,030,037	1,305,712	1,883,792	2,450,401
Orange County Development Comm.	915,589	0	0	0
Orleans	572,243	297,178	428,748	557,708
Paoli	572,243	297,178	428,748	557,708
Rising Sun	1,071,415	1,246,297	1,032,088	1,425,638
Switzerland County	5,111,269	5,111,269	4,942,837	5,279,701
West Baden Springs	915,589	524,157	756,218	983,674
TOTAL	\$452,177,070	\$443,422,314	\$423,616,466	\$439,705,026

NOTE: (1) Prior to FY 2016, Dubois County and Crawford County received a share of revenue distributed to Orange County. (2) The local distributions for June 2017 were delayed until July 2017 and included in FY 2018 totals in the table.

CHARITY GAMING EXCISE TAX

IC 4-32.2-10

ACCT. NO. 35410-415100

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 2014	\$1,138,740
	FY 2015	\$1,085,172
	FY 2016*	\$1,137,714
	FY 2017	\$1,050,002
	FY 2018	\$1,250,366

*FY 2016 revenue does not include \$246 received from the 2015 tax amnesty program (Fund 1000-19600).

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. 18950

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.

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

ADMINISTRATION: Department of State Revenue

REVENUE: Revenue has not been received for the last five fiscal years.

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

PARI-MUTUEL SATELLITE FACILITY TAX

IC 4-31-9-9

ACCT. NO. 45750-415700; 48130-415700;
48130-415700

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: 0.5% of the total amount wagered.

ADMINISTRATION: State Auditor

REVENUE:	FY 2014	\$310,046
	FY 2015	\$307,060
	FY 2016	\$255,682
	FY 2017	\$246,578
	FY 2018	\$236,126

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

PARI-MUTUEL WAGERING TAX

IC 4-31-9-3

ACCT. NO. 18940-415800

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

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2014	\$1,963,193
	FY 2015	\$1,879,366
	FY 2016	\$1,702,066
	FY 2017	\$1,619,040
	FY 2018	\$1,524,408

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. 36934-415420;
36932-415410; 17036-740830

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

TAX BASE: Pursuant to the Delaware Bankruptcy Court's ruling in the bankruptcy proceeding of Indianapolis Downs, LLC, the tax has been paid on a tax base equal to 85% of adjusted gross receipts (AGR) since November 2011. AGR is wagers minus winnings and uncollectible receivables. The tax base was equal to 100% AGR before July 1, 2012, and 99% of AGR for FY 2013.

P.L. 2010-2013 required that starting July 1, 2013, each licensee will pay wagering tax on 91.5% of AGR that will include amounts used to support the horse racing industry. Beginning in FY 2014, it also required that the distributions for horse racing purposes will be as follows:

(1) 15% of AGR for the horse racing purposes between July 1, 2013, and December 31, 2013, and (2) a negotiated amount between 10% and 12% of AGR for the horse racing purposes starting January 1, 2014.

P.L. 255-2015 reduced the tax base to 88% of the AGR received after June 30, 2015.

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

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

ADMINISTRATION: Department of State Revenue

REVENUE:	Hoosier Park	Indiana Grand	Total
FY 2014	\$50,231,172	\$60,597,938	\$110,829,110
FY 2015	\$49,173,154	\$61,490,559	\$110,663,713
FY 2016	\$49,598,997	\$61,153,840	\$110,752,837
FY 2017	\$50,198,893	\$63,869,269	\$114,068,162
FY 2018	\$49,867,357	\$65,020,225	\$114,887,582

DISTRIBUTION: General Fund

	General Fund*
FY 2014	\$110,711,386
FY 2015	\$110,549,418
FY 2016	\$110,890,616
FY 2017	\$114,029,451
FY 2018	\$114,842,692

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

COUNTY SLOT MACHINE WAGERING FEE

IC 4-35-8.5

ACCT. NO. 15392-422880

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:	Hoosier Park	Indiana Grand	Total
FY 2014	\$6,088,727	\$6,990,890	\$13,079,617
FY 2015	\$5,925,010	\$7,195,372	\$13,120,382
FY 2016	\$6,161,701	\$7,324,152	\$13,485,853
FY 2017	\$6,251,551	\$7,674,241	\$13,925,792
FY 2018	\$6,225,502	\$7,768,231	\$13,993,733

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.

TYPE II GAMBLING GAME EXCISE TAX

IC 4-36-9

ACCT. NO. 17036-415150

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

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2014	\$403,515
	FY 2015	\$414,417
	FY 2016	\$437,917
	FY 2017	\$477,463
	FY 2018	\$507,741

DISTRIBUTION: General Fund

HISTORIC HOTEL DISTRICT COMMUNITY SUPPORT FEE

IC 4-35-8.3-2

ACCT. NO. 17036-427415

TAXPAYER: A pari-mutuel racetrack owner who holds a license to conduct gambling games at the owner's racetrack.

RATE: \$1,250,000 per licensee.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2016	\$2,500,000
	FY 2017	\$2,500,000
	FY 2018	\$2,500,000

DISTRIBUTION: Before December 1 of each year, the Auditor of State distributes an amount equal to the fees deposited in that year as follows:

- 11.2% to French Lick.
- 11.2% to West Baden Springs.
- 14.8% to Orange County for distribution among the school corporations in the county.
- 13.1% to Orange County.
- 5.3% to Dubois County.
- 5.3% to Crawford County.
- 6.35% to the town of Paoli.
- 6.35% to the town of Orleans.
- 26.4% to the Indiana Economic Development Corporation for transfer to Radius Indiana.

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 2014	\$250,630,227
FY 2015	\$243,371,331
FY 2016	\$289,982,148
FY 2017	\$278,430,156
FY 2018	\$313,833,257

DISTRIBUTION:

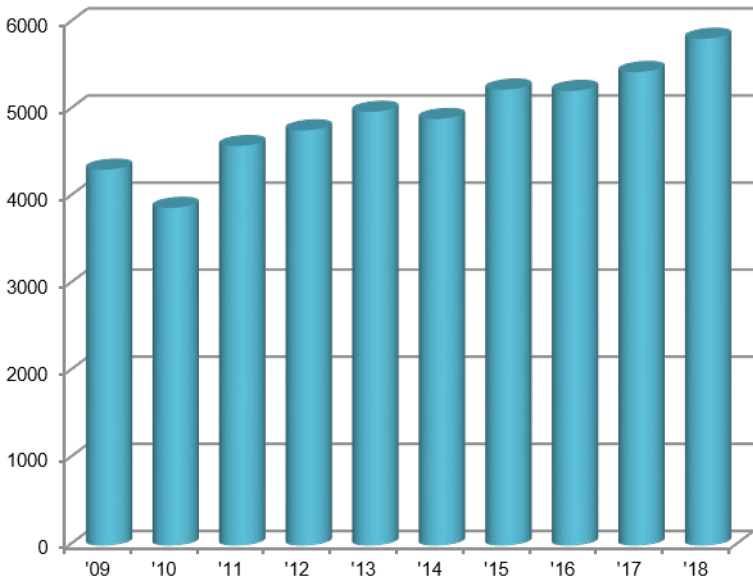
- (1) The pre-1996 account of the Indiana State Teachers' Retirement Fund shall receive quarterly transfers of \$7.5 M (\$30 M annually).
- (2) The "K" portion of the Pension Relief Fund shall receive quarterly transfers of \$2.5 M (\$10 M annually).
- (3) The "M" portion of the Pension Relief Fund shall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

	<u>Teachers' Retirement Fund*</u>	<u>Pension Relief Fund*</u>	<u>Build Indiana Fund*</u>
FY 2014	\$30,000,000	\$30,000,000	\$166,324,253
FY 2015	\$30,000,000	\$30,000,000	\$182,458,988
FY 2016	\$30,000,000	\$30,000,000	\$251,161,269
FY 2017	\$30,000,000	\$30,000,000	\$220,045,169
FY 2018	\$30,000,000	\$30,000,000	\$253,833,257

*Teachers' Retirement Fund is fund-account 74030-472100.
 Pension Relief Fund is fund-account 74510-472100.
 Build Indiana Fund is fund-account 30340-472100.

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 2009-2018
(Millions of Dollars)



INDIVIDUAL ADJUSTED GROSS INCOME TAX

IC 6-3; IC 6-3.1

ACCT. NO. 10850-411050; 411100

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, federal adjusted gross income (AGI) with the following modifications:

ADD-BACKS:

- Bonus depreciation allowances
- Discharge of business indebtedness
- Domestic production activities deduction (Repealed effective December 31, 2017)
- Interest income
- Interest income from non-Indiana state local bonds purchased after December 31, 2011
- Net operating losses
- Recoveries of previously allowed deductions
- Section 179 property deduction limits
- State income taxes paid on federal Schedules C, C-EZ, E, or F

For trusts and estates, the tax base is the federal taxable income. Income and deductions are reduced proportionately to apply only to Indiana income for part-year Indiana residents.

DEDUCTIONS AND EXEMPTIONS:

- **\$1,000 Exemption:** For the taxpayer, spouse, and each dependent claimed on the federal return.
- **\$1,000 Elderly or Blind:** For each individual aged 65 or over and/or blind.
- **\$1,500 Dependent Child Exemption:** For dependent children under the age of 19 or full-time students under the age of 24.
- **\$500 Elderly and Low Income:** For each person 65 or older with an AGI less than \$40,000.
- **Claim of Right Deduction:** Up to the repayment amount that was previously included in adjusted gross income in a prior year.
- **Civil Service Annuity Income:** Income from a civil service annuity less any social security or railroad retirement income. The maximum deduction is \$16,000.
- **Disability Retirement Income:** Disability retirement income received by an individual who is less than 65, retired, and permanently and totally disabled. The maximum deduction is \$5,200 per qualifying person.
- **Enterprise Zone Employee:** The lesser of 50% earnings or \$7,500 if individual lives and works within an enterprise zone.
- **Exempt Income:** Under federal law or the U.S. Constitution.
- **Federal Employee Paid Leave:** The lesser of an individual's itemized deduction allowed by the Internal Revenue Service or the individual's Indiana adjusted gross income for any paid leave bought back by the individual.
- **Holocaust Settlement:** Settlement payment amount.
- **Homeowner Property Taxes:** Up to \$2,500 of property taxes paid on an individual's principal place of residence.
- **Human Services Recipients:** Under certain circumstances, individuals who live in certain medical facilities may receive a deduction to reduce their tax liability to zero.
- **Interest on U.S. Government Obligations:** Interest income from a direct obligation of the U.S. government.
- **Military Service Income:** Up to \$5,000 of earned military pay to all active-duty Armed Forces Reserve and National Guard members. Taxpayers who are at least 60 years old and receiving retirement income or survivor's benefits may also claim the deduction. The deduction increases to \$6,250 beginning in 2018.
- **Net Operating Losses:** Indiana portion of net operating losses.
- **Non-Indiana Locality Earnings:** Up to \$2,000 of income taxed by a political subdivision of another state. Repealed effective January 1, 2016.
- **Olympic/Paralympic Medal Winners:** Equals the value of a medal won and prize money received for winning the Olympic Medal.
- **Partnership Long-Term Care Insurance Premiums:** Amount of premiums paid during the year on a qualified long-term care policy.
- **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.
- **Private School/Home School Expenses:** \$1,000 per dependent child for unreimbursed expenses of primary or secondary school education in private or home school.
- **Regional Development Authority Contributions:** Equals the amount of the federal charitable deduction for qualifying contributions. The deduction is effective beginning in 2018.

- **Rent on Principal Residence:** Up to \$3,000 of rent paid on an individual's principal place of residence.
- **September 11th Compensation Payments:** Settlement payment amount.
- **Social Security and Railroad Retirement Benefits:** Benefits included in federal gross income and income from supplemental railroad retirement annuities.
- **State Tax Refund:** Amount of the state tax refund reported on the federal return.
- **Unemployment Compensation:** Portion of unemployment income reported on the federal return.

RATE:	After	Before	Rate
		1-1-2015	3.40%
	12-31-2014	1-1-2017	3.30%
	12-31-2016		3.23%

CREDITS:

- **Adoption Tax Credit:** 10% of the federal adoption tax credit claimed for the year. The maximum credit equals \$1,000 per eligible child.
- **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 are approved by the IEDC.
- **College Savings:** 20% of annual contributions to an Indiana College Choice 529 investment plan savings account. The maximum credit per taxpayer is \$1,000.
- **Community Revitalization Enhancement District, Industrial Recovery:** Percent of qualified investments made in these areas as approved by the IEDC.
- **Earned Income Tax Credit:** A refundable tax credit for certain families that have a modified adjusted gross income less than \$45,000. The credit amount depends on the number of qualifying children and family income. The maximum credit for 2017 was \$505.
- **Economic Development for Growing Economy (EDGE):** Incremental income tax withholdings of new or retained employees as approved by the IEDC.
- **Enterprise Zone Employment Expense:** 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 Investment Cost:** Percent of qualified investment in a business located in an enterprise zone. New credits may not be awarded after December 31, 2017.
- **Enterprise Zone Loan Interest:** Allowed for interest received from qualified loans. New credits may not be awarded after December 31, 2017.
- **Headquarters Relocation:** Up to 50% of the costs incurred by an eligible business to relocate its headquarters, division or subdivision principal office, or research center to Indiana.

- **Hoosier Business Investment:** Up to 10% of qualified nonlogistics business investments directly related to expanding the workforce in Indiana, not to exceed the taxpayer's state tax liability. For logistics investments, the credit equals 25% of the additional qualified investment made during the taxable year. The total nonlogistics credit for all taxpayers is capped at \$10 M per year while the total logistics credit for all taxpayers is capped at \$50 M per year. Credits are approved by the IEDC.
- **Income Taxes Paid to Other States:** Up to the state tax rate of the income taxed by other states.
- **Indiana Colleges and Universities:** 50% of contributions to institutions of higher education, up to \$100 (\$200 if filing a joint return).
- **Individual Development Account:** 50% of the amount contributed to a fund if the contribution is not less than \$100 and not more than \$50,000.
- **Natural Gas-Powered Vehicles:** 50% of the difference between the price of the qualified vehicle and a similar vehicle that is powered by a gasoline or a diesel engine, up to \$15,000. The maximum credit per taxpayer is \$150,000 per taxable year. The total amount of credits per year may not exceed the lesser of \$3 M or the sales tax revenue attributable to natural gas purchased to provide public transportation for persons or property. A taxpayer is not entitled to a tax credit for placing a qualified vehicle into service after December 31, 2016.
- **Neighborhood Assistance Program:** 50% of contributions to approved projects that assist economically disadvantaged areas or to employ, train, or provide technical assistance to people who reside in these areas. The maximum is \$25,000. Total tax credits may not exceed \$2.5 M in a fiscal year.
- **Property Taxes Paid on Homesteads:** An amount for property taxes paid on the taxpayer's principal place of residence, provided the taxpayer's adjusted gross 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.
- **Public School Educator Expense:** Qualified teachers may receive a tax credit equal to their qualified classroom supply expenditures. The maximum credit is \$100.
- **Research Expense:** For certain qualified research expenses incurred.
- **Residential Historic Rehabilitation:** 20% of qualified expenditures as approved by the DNR for the preservation or rehabilitation of the taxpayer's principal residence. The maximum statewide credit may not exceed \$250,000 annually.
- **School Scholarship Contributions:** 50% of contributions to nonprofit K-12 school scholarship-granting organizations. Total tax credits may not exceed \$9.5 M in FY 2017, \$12.5 M in FY 2018, and \$14.0 M each fiscal year thereafter.
- **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 before 2011 and up to \$1 M for investment after 2010. Total new credits awarded may not exceed \$12.5 M annually.

PROCEDURE: A percent equal to the current tax rate 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 tax withheld. 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. Quarterly estimated payments are not required if the taxpayer's estimated annual tax liability can reasonably be expected to be less than \$1,000. Annual taxpayer returns are due April 15.

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

REVENUE:	FY 2014	\$4,896,316,493
	FY 2015	\$5,232,976,595
	FY 2016*	\$5,218,165,823
	FY 2017	\$5,435,292,456
	FY 2018	\$5,816,071,740

*FY 2016 revenue does not include \$48,237,484 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: General Fund

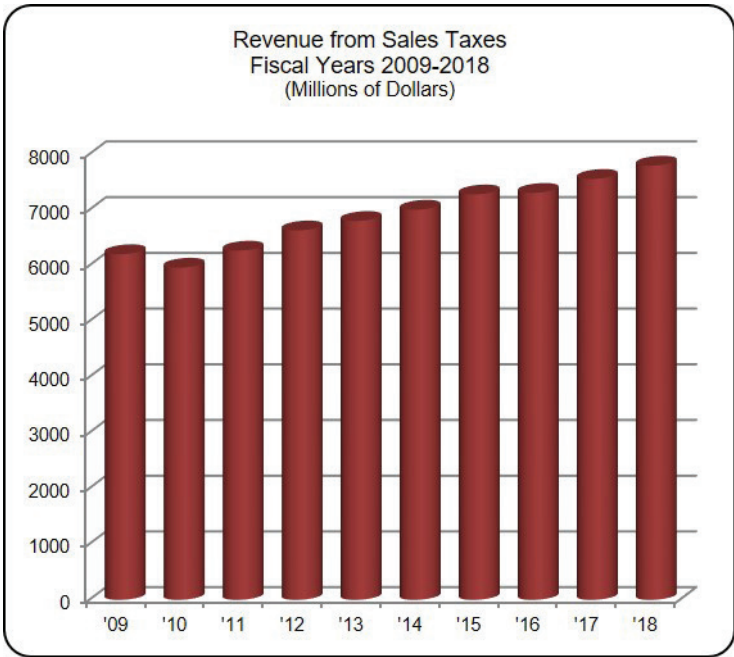
**INDIVIDUAL INCOME TAX
TAX YEAR 2016 STATISTICS*
STATEWIDE TOTALS**

	Grand Total	
	Returns	Amount (\$)
FEDERAL ADJUSTED GROSS INCOME	3,238,333	\$178,930,418,956
ADD-BACKS*		
Net Operating Loss Deduction	16,621	\$1,533,165,003
Section 179 Allowances	22,299	\$925,159,121
Federal Bonus Depreciation	135,127	(\$603,711,231)
Domestic Production Activities Deduction	17,056	\$328,490,782
Out-of-State Municipal Bond Interest	25,156	\$203,749,220
Business Income Tax Deducted	12,563	\$38,574,808
Federal Non-conformity Adjustment	999	\$8,615,621
Deferral of Business Indebtedness Discharge and Reacquisition	42	(\$1,431,461)
TOTAL ADD-BACKS	179,022	\$2,430,390,849
TOTAL INDIANA INCOME	3,238,333	\$181,363,845,151
DEDUCTIONS		
Social Security Benefits	424,679	\$5,671,669,724
Rent on Principal Residence	691,183	\$1,940,281,391
Homeowner's Property Tax	1,422,412	\$1,758,678,529
Indiana Net Operating Loss	11,281	\$560,669,254
Military Service	41,844	\$201,655,360
Civil Service Retirement Income	13,337	\$154,285,383
Railroad Retirements	8,334	\$129,106,762
Interest on U.S. Bonds	68,559	\$121,014,481
Private School/Home School Expense	55,211	\$99,662,000
National Guard/Reserve Active Pay**	2,273	\$56,599,155
Partnership Long-term Care Premiums	17,787	\$49,865,521
Unemployment Compensation	9,487	\$29,655,645
Enterprise Zone Employee	3,466	\$22,988,947
Human Services	1,396	\$22,228,087
Total Indiana Deductions	2,194,219	\$11,220,281,493
INDIANA ADJUSTED GROSS INCOME	3,199,220	\$170,138,510,809
EXEMPTIONS		
\$1,000 Per Federal Exemption	3,170,429	\$6,161,131,805
\$1,500 Per Dependent Child	938,095	\$2,475,363,485
\$1,000 If Elderly or Blind	608,331	\$822,680,528
\$500 If Low Income and Elderly	339,940	\$222,405,947
TOTAL EXEMPTIONS	3,170,549	\$9,684,482,751
INDIANA TAXABLE INCOME	3,047,065	\$161,922,468,809

TAX LIABILITY		
State Income Tax	3,027,098	\$5,343,440,477
Local Option Income Tax	2,921,210	\$2,247,428,116
Use Tax on Out-of-State Purchases	19,696	\$1,486,926
Household Employment Tax	702	\$621,606
Indiana College Savings Plan Tax Credit Recapture	989	\$188,822
TOTAL TAX	3,029,607	\$7,593,165,947
TAX PAYMENTS MADE		
State Tax Withholding	2,797,594	\$4,625,449,454
Estimated Tax Payments	236,136	\$1,179,413,172
Local Tax Withholding	2,485,243	\$1,653,043,644
TOTAL TAX PAYMENTS MADE	3,033,730	\$7,457,906,270
TAX CREDITS		
Taxes Paid to Other States	156,591	\$221,438,887
Earned Income Tax Credit	499,833	\$100,124,087
Indiana 529 College Savings Plan Contributions	99,988	\$67,076,179
Taxes Paid to Localities in Other States	48,832	\$29,335,035
Business Research Expenses	2,451	\$22,245,618
Unified Tax Credit for the Elderly	145,032	\$10,611,000
Indiana College/University Donations	76,620	\$7,922,007
School Scholarship Contribution	2,713	\$7,357,112
Economic Development for a Growing Economy (EDGE) Credit	971	\$6,121,800
Venture Capital Investment	726	\$5,413,347
Lake County Homeowner's Property Taxes	17,622	\$4,955,184
Public School Educator Expense	36,643	\$4,002,009
Neighborhood Assistance Program Contributions	2,246	\$2,117,069
Hoosier Business Investment Tax Credit	54	\$1,098,480
Community Revitalization Enhancement Credit	44	\$1,041,152
Wages Paid to Enterprise Zone Employees	197	\$719,980
Adoption Tax Credit	1,354	\$667,292
Residential Historic Building	157	\$320,453
Historic Building Rehabilitation Expenses	44	\$174,039
Ethanol Production Credit	16	\$105,480
Individual Development Account Contributions	100	\$89,247
Interest Earned on Loans to Enterprise Zone Businesses	32	\$59,535
Industrial Recovery (Dinosaur)	7	\$59,034
EZ Investment Cost	13	\$42,833
21st Century Scholarship	370	\$35,148
TOTAL CREDITS	1,003,147	\$494,064,418
REFUNDS/TAXES OWED		
Overpayments Donated to Nongame Fund	5,077	\$106,837
Total Refunds	2,212,218	\$780,749,841
Total Owed	893,167	\$656,465,299

*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.

**Military pay (other than combat pay) to National Guard or Reserve members during period while on involuntary orders or unit if federalized.



SALES AND USE TAX

IC 6-2.5

ACCT. NO. 10850-412010; 412600; 412700;
30124-412010; 412600; 412700; 44228-412700;
45760-412010; 412600; 412700;
52010-412010; 412600; 412700

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 (Credits may not be taken after December 31, 2010.)
- Ethanol Production
- Riverboat Building
- Out-of-State Vehicle Purchases
- The price of bulk propane exceeding \$2.50 per gallon (Credits may only be claimed for sales that occurred after December 31, 2013, and before April 1, 2014.)

DEDUCTIONS: Sales of E85 (repealed effective July 2012).

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, refiners, or terminal operators 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 as passed in P.L. 146-2008, effective April 1, 2008, 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.

EXEMPTIONS: Sales of goods for resale; 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), sales of goods or services directly used or consumed in providing public transportation; 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 of prescription drugs including drugs to be used by animals, insulin, blood, oxygen, hearing aids, dental prosthetic devices, orthopedic devices, eyeglasses, and contact lenses; sales of equipment and devices used to monitor blood glucose level; 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; water not meant for immediate consumption; 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; certain research and development equipment; sales of cargo trailers or recreational vehicles to certain nonresidents; sales of Type II gambling games authorized by IC 4-36; sales of property that is part of a national, regional, or local headend or similar facility furnishing video services, cable radio services, satellite television or radio services, or internet access services; sales of aircraft (acquired after 6-30-08) if the gross lease revenue derived from leasing or rental of the aircraft is equal to or greater than the book value of the aircraft; or 7.5% of the

greater of the book value of the aircraft or the net acquisition price of the aircraft; wrapping material and empty containers that are acquired for shipping or delivery; machinery, tools, supplies, and equipment for direct use in recycling; recycling materials and other tangible personal property to be consumed in the process of recycling or to become a part of the product produced by the recycling process; tangible personal property related to the repair, maintenance, refurbishment, remodeling, or remanufacturing of an aircraft or avionics system of an aircraft; tobacco-stamping equipment; postage if separately stated on invoice; aviation fuel; required product labels; coins or bullion that is a permitted investment by an individual retirement account under federal law and legal tender; components of a drainage water management system; sales of race horses in a claiming race; special fuel; remotely accessed prewritten computer software; sales of items in a library's circulated and publicly available collections; certain property purchased by hot mix asphalt plants.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

	FY 2014	FY 2015	FY 2016*	FY 2017	FY 2018
GF	\$6,923,030,225	\$7,194,845,864	\$7,222,595,529	\$7,489,531,801	\$7,662,056,914
MVHA	70,057,614	72,693,141	72,634,177	55,180,729	60,546,298
Local Road & Bridge	0	0	0	0	60,546,297
IRSF	2,030,936	2,110,332	2,114,521	2,219,709	2,285,158
CRSF	8,539,995	8,955,638	8,986,433	9,394,474	9,656,633
TOTAL	\$7,003,658,770	\$7,278,604,975	\$7,306,330,660	\$7,556,326,713	\$7,795,091,300

*FY 2016 revenue does not include \$16,891,870 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION:

In FY 2018, gasoline use tax was distributed as follows:

- 71.428% to the General Fund.
- 14.286% to the Motor Vehicle Highway Account.
- 14.286% to the Local Road and Bridge Matching Grant Fund.

In FY 2017, gasoline use tax was distributed as follows:

- 85.714% to the General Fund.
- 14.286% to the Motor Vehicle Highway Account.

All other sales and use tax revenue is distributed as follows:

- 99.838% to the General Fund.
- 0.031% to the Industrial Rail Service Fund.
- 0.131% to the Commuter Rail Service Fund.

Sales tax revenue was distributed in the following manner in FY 2014 through FY 2016:

- 98.848% to the General Fund.
- 1% to the Motor Vehicle Highway Account.
- 0.029% to the Industrial Rail Service Fund.
- 0.123% 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.

**Local Income Tax
Adopted Rates for CY 2019***

County	Property Tax Relief	Expenditure	Special Purpose	Total Tax Rate
Adams	0.374%	1.250%	-	1.624%
Allen	0.368%	1.112%	-	1.480%
Bartholomew	-	1.750%	-	1.750%
Benton	0.290%	1.500%	-	1.790%
Blackford	-	1.500%	-	1.500%
Boone	-	1.500%	-	1.500%
Brown	0.500%	2.023%	-	2.523%
Carroll	0.200%	2.073%	-	2.273%
Cass	1.000%	1.600%	-	2.600%
Clark	0.500%	1.500%	-	2.000%
Clay	0.750%	1.250%	0.250%	2.250%
Clinton	0.500%	1.750%	-	2.250%
Crawford	-	1.000%	-	1.000%
Daviess	0.250%	1.250%	-	1.500%
Dearborn	-	1.200%	-	1.200%
Decatur	0.080%	1.770%	0.500%	2.350%
DeKalb	0.500%	1.630%	-	2.130%
Delaware	0.250%	1.250%	-	1.500%
Dubois	-	1.000%	-	1.000%
Elkhart	0.250%	1.500%	0.250%	2.000%
Fayette	1.120%	1.000%	0.250%	2.370%
Floyd	0.100%	1.250%	-	1.350%
Fountain	0.100%	1.450%	0.550%	2.100%
Franklin	-	1.500%	-	1.500%
Fulton	0.480%	1.650%	0.250%	2.380%
Gibson	-	0.700%	-	0.700%
Grant	1.000%	1.540%	0.010%	2.550%
Greene	-	1.750%	-	1.750%
Hamilton	-	1.000%	-	1.000%
Hancock	0.250%	1.340%	0.150%	1.740%
Harrison	-	1.000%	-	1.000%
Hendricks	0.150%	1.350%	-	1.500%
Henry	0.250%	1.250%	-	1.500%
Howard	0.500%	1.000%	0.250%	1.750%
Huntington	-	1.950%	-	1.950%
Jackson	0.500%	1.500%	0.100%	2.100%
Jasper	0.850%	1.864%	0.150%	2.864%
Jay	0.600%	1.850%	-	2.450%
Jefferson	-	0.350%	-	0.350%
Jennings	0.250%	2.250%	0.650%	3.150%
Johnson	-	1.000%	-	1.000%
Knox	-	1.000%	-	1.000%
Kosciusko	-	1.000%	-	1.000%
LaGrange	0.150%	1.500%	-	1.650%
Lake	1.000%	0.500%	-	1.500%
LaPorte	-	0.950%	-	0.950%
Lawrence	0.500%	1.250%	-	1.750%
Madison	0.500%	1.250%	-	1.750%
Marion	0.048%	1.722%	0.250%	2.020%
Marshall	-	1.000%	0.250%	1.250%
Martin	0.250%	1.500%	-	1.750%
Miami	1.060%	1.230%	0.250%	2.540%
Monroe	0.052%	1.198%	0.095%	1.345%
Montgomery	0.700%	1.600%	-	2.300%
Morgan	1.002%	1.718%	-	2.720%
Newton	-	1.000%	-	1.000%

County	Property Tax Relief	Expenditure	Special Purpose	Total Tax Rate
Noble	0.250%	1.500%	-	1.750%
Ohio	-	1.250%	-	1.250%
Orange	-	1.750%	-	1.750%
Owen	-	1.300%	-	1.300%
Parke	0.500%	2.150%	-	2.650%
Perry	0.085%	1.225%	0.500%	1.810%
Pike	-	0.750%	-	0.750%
Porter	-	0.500%	-	0.500%
Posey	0.056%	1.194%	-	1.250%
Pulaski	1.180%	1.900%	0.300%	3.380%
Putnam	0.250%	1.750%	-	2.000%
Randolph	0.500%	1.500%	0.250%	2.250%
Ripley	0.130%	1.250%	-	1.380%
Rush	0.090%	1.410%	0.600%	2.100%
St. Joseph	0.600%	1.150%	-	1.750%
Scott	0.160%	1.750%	0.250%	2.160%
Shelby	-	1.500%	-	1.500%
Spencer	0.039%	0.761%	-	0.800%
Starke	0.060%	1.000%	0.650%	1.710%
Steuben	0.290%	1.500%	-	1.790%
Sullivan	-	0.600%	-	0.600%
Switzerland	-	1.000%	-	1.000%
Tippecanoe	0.141%	0.959%	-	1.100%
Tipton	0.200%	2.000%	0.400%	2.600%
Union	-	1.500%	0.250%	1.750%
Vanderburgh	0.097%	1.104%	-	1.200%
Vermillion	-	1.500%	-	1.500%
Vigo	-	1.750%	0.250%	2.000%
Wabash	0.500%	2.400%	-	2.900%
Warren	0.320%	1.800%	-	2.120%
Warrick	-	0.500%	-	0.500%
Washington	-	2.000%	-	2.000%
Wayne	-	1.250%	0.250%	1.500%
Wells	0.300%	1.800%	-	2.100%
White	0.070%	2.250%	-	2.320%
Whitley	0.033%	1.450%	-	1.483%

*Based on CY 2019 Local Income Tax Certified Distribution as of October 1, 2018, revised November 15, 2018, and rates effective on January 1, 2019.

LOCAL INCOME TAX

IC 6-3.6

General Information

TAXPAYER: An individual who on January 1 resides in a taxing county or who maintains their principal place of employment or business in the taxing county but does not reside in another county in Indiana that imposes the local income tax.

COUNTY RESIDENCY DETERMINATION: An individual is considered a resident local income taxpayer if the individual:

- (1) Maintains a home, if the individual maintains only one home in Indiana;
- (2) Is registered to vote;
- (3) Registers the individual's personal automobile;
- (4) Spent the majority of the individual's time in Indiana during the taxable year.

If the person changes residence to another county in Indiana during the calendar year, the local income tax liability will not be affected. However, if the person changes their residence to a county in which they begin employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income attributable to earnings 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 the person does not reside in Indiana but their principal place of employment or business changes to another county in Indiana during the calendar year, the local income tax liability will not be affected. However, if the person changes their employment or business at a qualified economic development tax project (IC 36-7-27-9), the individual's adjusted gross income attributable to earnings 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 credit for taxes imposed by governmental entities outside of Indiana.

RATE: There are three rate components of the local income tax: property tax relief, expenditure, and special purpose. The maximum combined rate of the property tax relief and expenditure rate is 3.75%. (The maximum combined rate for Marion County is 4.00%.) Legislation establishing a special purpose rate authorizes the county's adopting body to impose an additional rate, so the total tax rate imposed on local taxpayers could exceed either 3.75% or 4.00%.

PROCEDURE: The adopting body for a county is either the local income tax council or county fiscal body depending on which entity initially adopted the county adjusted gross income tax, county option income tax, or county economic development income tax. Effective dates for new rates or rate changes are as follows:

- (1) October 1 of the current year if the adoption date is January 1 through August 31.
- (2) January 1 of the following year if the adoption date is September 1 through October 31.
- (3) October 1 of the following year if the adoption date is November 1 through December 31.

Local income tax is paid to the Department of State Revenue at the same time as the Indiana adjusted gross income tax.

ADMINISTRATION: Auditor of State, Department of Local Government Finance, Department of State Revenue, State Budget Agency

CERTIFIED DISTRIBUTION: The amount of local income tax revenue distributed to a county during an ensuing calendar year equals the amount of tax the State Budget Agency determines was received from the county for a taxable year ending in a calendar year preceding the calendar year in which the determination is made and was reported on an annual or amended return processed by the Department of State Revenue in the fiscal year ending before July 1 of the calendar year in which the determination is made. The amount is adjusted for refunds made in the fiscal year. The State Budget Agency provides an estimated distribution amount before June 1 and certifies the distribution amount before October 1. The distributions are provided to the county auditor.

ADJUSTMENTS TO CERTIFIED DISTRIBUTION: The State Budget Agency may certify to an adopting county an amount less than the amount reported and processed if such action is necessary to offset an overpayment made in a prior calendar year's certified distribution. The certified distribution may also be adjusted to correct for any clerical or mathematical errors made in any previous certification. The State Budget Agency may reduce the amount of the certified distribution over several calendar years so that any adjustment is offset over several years rather than in one lump sum.

If a county modifies a tax rate before November 1 in the same calendar year in which the State Budget Agency determines the certification, the State Budget Agency will adjust the certified distribution provided to the county in the immediately following calendar year and each year thereafter. If the county modifies a tax rate between November 1 and December 31, the State Budget Agency will adjust the distribution provided to the county in the immediately succeeding calendar year.

ALLOCATION OF REVENUE: Not later than 15 days after the distribution of local income tax revenue is certified, the Department of Local Government Finance will determine for each taxing unit and notify the county auditor of the certified amount of property tax credits, school distributions, public safety revenue, economic development revenue, certified shares, and special purpose revenue to be distributed to the taxing unit in the ensuing calendar year. One-twelfth of the money of the certified distribution is distributed monthly to the county auditor. Each monthly payment of a county's certified distribution is allocated and distributed to the appropriate civil unit.

Information on the revenue allocations of specific rate components will be discussed in the following sections.

SUPPLEMENTAL DISTRIBUTION: Before November 2 of each year, the State Budget Agency must submit a report to each county auditor indicating the balance in the county's trust account.

Before May 2 each year, the State Budget Agency must determine if the unencumbered balance in a county's trust account exceeds 15% of the certified distribution to be made to the county in the determination year. The State Budget Agency uses the trust account balance as of December 31 of the year that precedes the determination year by two years. The supplemental distribution equals the amount of the unencumbered balance determined to be in excess of 15% of the certified distribution minus any supplemental or special distributions that have not yet been accounted for in the last known balance of the county's trust account. The supplemental distribution is allocated in the same manner as the certified distributions attributable to the taxes and rates that were in effect during the trust account balance year. The revenue must be used for its specified purpose. The Department of Local Government Finance will inform the county auditor of the allocation of the supplemental distribution before May 16.

PROPERTY TAX RELIEF RATE

PURPOSE: The revenue collected from the property tax relief rate must be used to provide property tax credits to county property taxpayers, and it is treated as property taxes for all purposes. However, the Department of Local Government Finance may not reduce any taxing unit's maximum permissible tax levy limit or approved property tax levy or rate for any fund by the amount of credits.

RATE: Up to 1.25%

ALLOCATION: The revenue associated with this rate is used to reduce the property tax liability for a taxpayer with tangible property located in the county. The credit may be allocated to all property types or any combination of the following categories:

- Homesteads.
- Real property subject to the 2% property tax cap.
- All residential property (homesteads, nonhomestead, residential, and apartments).
- Real and personal property subject to the 3% property tax cap.

The adopting body specifies through ordinance how the tax revenue will be applied to provide property tax credits. Within each category, the property tax credit rate must be at the same percentage for all county taxpayers with property in that category. However, the credit percentage does not have to be uniform among the different property categories.

ALLOCATION EXCEPTIONS: In Jasper County, a taxpayer who owns an industrial facility is ineligible to receive property tax relief credits if the assessed value of an industrial plant as of March 1, 2006, exceeded 20% of the total assessed value of all property in Jasper County on that date.

Lake County may adopt one of three alternative distribution methods: (1) revenue is used to proportionately reduce property tax levies; (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' property tax levies.

**Local Income Tax - Property Tax Relief
CY 2019 Certified Distributions and Rates***

County	Rate	Distribution	County	Rate	Distribution
Adams	0.374%	\$2,727,298	Madison	0.500%	\$12,112,804
Allen	0.368%	\$35,355,844	Marion	0.048%	\$10,953,192
Benton	0.290%	\$490,145	Martin	0.250%	\$513,107
Brown	0.500%	\$1,732,847	Miami	1.060%	\$6,302,391
Carroll	0.200%	\$870,047	Monroe	0.052%	\$1,707,510
Cass	1.000%	\$7,121,883	Montgomery	0.700%	\$5,464,183
Clark	0.500%	\$13,525,452	Morgan	1.002%	\$16,744,227
Clay	0.750%	\$3,826,147	Noble	0.250%	\$2,442,416
Clinton	0.500%	\$3,148,509	Parke	0.500%	\$1,397,459
Daviess	0.250%	\$1,652,841	Perry	0.085%	\$316,609
Decatur	0.080%	\$465,973	Posey	0.056%	\$400,467
DeKalb	0.500%	\$5,200,290	Pulaski	1.180%	\$2,805,630
Delaware	0.250%	\$5,195,891	Putnam	0.250%	\$1,826,080
Elkhart	0.250%	\$14,529,706	Randolph	0.500%	\$2,140,612
Fayette	1.120%	\$4,289,072	Ripley	0.130%	\$868,815
Floyd	0.100%	\$2,426,959	Rush	0.090%	\$302,001
Fountain	0.100%	\$323,220	St. Joseph	0.600%	\$42,710,208
Fulton	0.480%	\$1,961,935	Scott	0.160%	\$660,998
Grant	1.000%	\$11,392,484	Spencer	0.039%	\$208,234
Hancock	0.250%	\$5,471,821	Starke	0.060%	\$240,014
Hendricks	0.150%	\$7,234,556	Steuben	0.290%	\$2,490,224
Henry	0.250%	\$2,232,705	Tippecanoe	0.141%	\$6,273,789
Howard	0.500%	\$9,148,417	Tipton	0.200%	\$720,967
Jackson	0.500%	\$4,693,227	Vanderburgh	0.097%	\$4,308,563
Jasper	0.850%	\$6,083,475	Wabash	0.500%	\$3,316,322
Jay	0.600%	\$2,088,198	Warren	0.320%	\$587,960
Jennings	0.250%	\$1,226,025	Wells	0.300%	\$1,936,692
LaGrange	0.150%	\$1,388,193	White	0.070%	\$375,080
Lake	1.000%	\$117,856,826	Whitley	0.033%	\$308,667
Lawrence	0.500%	\$4,382,617			

*Based on CY 2019 Local Income Tax Certified Distribution as of October 1, 2018, revised November 15, 2018, and rates effective on January 1, 2019.

EXPENDITURE RATE

PURPOSE: After an initial allocation, the additional revenue collected from the expenditure rate may be allocated for public safety, economic development, or as certified shares. The allocation is established by ordinance adopted by the county's adopting body.

RATE: Up to 2.5%; 2.75% for Marion County

INITIAL ALLOCATIONS: Levy Freeze: Counties that imposed a local option income tax to provide for a levy freeze must distribute the revenue associated with the former levy freeze rate before any other expenditure rate distributions. The associated revenue allows local governments to "freeze" their property tax levies and use the income tax revenue for budget increases. The levy freeze revenue is administered in the same manner as under the former income tax law.

County Public Safety Answering Point (PSAP) Tax Rate: If the adopting body is a local income tax council and the council did not allocate at least 0.1% of the expenditure rate revenue to pay for a PSAP, the county fiscal body may adopt an ordinance to impose a tax rate for a PSAP. The tax rate must be in increments of 0.01%, may not exceed 0.1%, and it is not additional rate capacity.

The revenue derived from this rate is distributed to the county before the determination of additional revenue.

County Correctional Facilities and Rehabilitation Facilities Tax Rate: The county fiscal body may adopt an ordinance to impose a tax rate for up to 20 years to pay for correctional facilities and rehabilitation facilities in the county. The tax rate must be in increments of 0.01%, may not exceed 0.2%, and it is not additional rate capacity. The revenue derived from this rate is distributed to the county before the determination of additional revenue.

School Corporation and Civil Unit Distribution IC 6-3.6-6-3(a)(2): Counties that adopted the county adjusted gross income tax prior to its repeal must allocate the revenue associated with the first 0.25% of the expenditure rate to school corporations and civil taxing units. The credits are distributed based on each unit's allocation amount.

PURPOSE: The additional revenue associated with the expenditure rate, after the initial distributions, may be dedicated to the following purposes:

Public Safety revenue may be used to fund police or fire protection, emergency medical services, corrections, pension payments, or other public safety functions.

Economic Development revenue may be used for economic development, capital projects, private developer loan interest, a regional venture capital fund, or any lawful purpose for which money in any of its other funds may be used.

Certified Shares may be used for any of the purposes of the civil taxing unit.

ALLOCATION: Public Safety revenue is allocated to the county unit and those municipalities that provide a qualifying public safety service. The revenue is allocated based on the unit's share of the attributed allocation amount of all the qualifying units. However, if the county imposed a public safety rate under the former county option income tax, the unit's property tax levy is the basis of the allocation. A fire department, volunteer fire department, or emergency medical services provider not otherwise entitled to a distribution may apply to the adopting body for a distribution.

Economic Development revenue is allocated to the county unit, cities, and towns. The allocation is based on the unit's share of the total property taxes imposed plus, for the county unit, the welfare allocation amount. However, a county adopting body may elect to allocate economic development revenue based on population.

Certified Shares are allocated to all civil units except school corporations and solid waste management districts. However, the adopting body may pass a resolution to include solid waste management districts in the distribution. The revenue distribution is determined by the unit's share of the total attributed allocation amount.

The attributed allocation amount is derived by combining the total property taxes imposed by the civil unit, the certified shares and school corporation and civil unit distribution received by the civil unit in the previous year, and in the case of the county unit, the welfare allocation amount. The welfare allocation amount is the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration funds and, if the county received a certified distribution of

the former local option income taxes 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 fund. This amount is reduced by the property tax levy for all debt service incurred by the unit after June 30, 2005.

ALLOCATION EXCEPTIONS:

Counties that dedicate a portion of their expenditure rate revenue for public safety purposes may choose to allocate part or all of the associated certified distribution to fund a PSAP that is part of the statewide 911 system or for the operation of a public communication system and computer facilities district. The revenue is distributed to the PSAP or Marion County before the remaining public safety revenue is allocated.

Porter County has the authority to transfer a portion for their economic development allocation to the Northwest Indiana Regional Development Authority. The transfer equals the first \$3.5 M of the revenue associated with an economic development tax rate increase made after April 30, 2005. The remaining revenue associated with the rate increase must be used to fund homestead credits. LaPorte County has the same authority if they choose to increase the economic development expenditure rate allocation.

For Marion County, the certified shares are distributed according to the schedule in IC 6-3.6-11-5, with excess money distributed to those units whose share of property taxes imposed is greater than its respective factor in IC 6-3.6-11-5.

**Local Income Tax
CY 2019 Expenditure Rate Allocations***

County	Public Safety	Economic Development	Correctional Facility	Certified Shares	Expenditure Rate
Adams	0.250%	0.400%	-	0.600%	1.250%
Allen	0.100%	0.530%	-	0.482%	1.112%
Bartholomew	0.050%	0.250%	0.200%	1.250%	1.750%
Benton	0.250%	0.250%	-	1.000%	1.500%
Blackford	0.250%	0.250%	-	1.000%	1.500%
Boone	0.500%	-	-	1.000%	1.500%
Brown	0.250%	0.250%	-	1.523%	2.023%
Carroll	0.090%	0.150%	0.200%	1.633%	2.073%
Cass	0.250%	0.150%	0.200%	1.000%	1.600%
Clark	0.250%	0.250%	-	1.000%	1.500%
Clay	0.250%	-	-	1.000%	1.250%
Clinton	0.500%	0.250%	-	1.000%	1.750%
Crawford	-	0.250%	-	0.750%	1.000%
Daviess	-	0.250%	-	1.000%	1.250%
Dearborn	0.400%	-	0.200%	0.600%	1.200%
Decatur	0.250%	0.250%	-	1.270%	1.770%
DeKalb	0.250%	0.250%	0.130%	1.000%	1.630%
Delaware	0.250%	0.400%	-	0.600%	1.250%
Dubois	-	0.400%	-	0.600%	1.000%
Elkhart	0.250%	0.250%	-	1.000%	1.500%
Fayette	-	-	-	1.000%	1.000%
Floyd	-	0.300%	0.200%	0.750%	1.250%
Fountain	0.250%	0.200%	-	1.000%	1.450%
Franklin	0.250%	0.250%	-	1.000%	1.500%
Fulton	0.250%	0.200%	0.200%	1.000%	1.650%
Gibson	-	0.500%	-	0.200%	0.700%
Grant	-	0.240%	-	1.300%	1.540%
Greene	0.500%	0.250%	-	1.000%	1.750%
Hamilton	-	-	-	1.000%	1.000%
Hancock	0.240%	0.100%	-	1.000%	1.340%
Harrison	-	0.250%	-	0.750%	1.000%
Hendricks	0.100%	0.250%	-	1.000%	1.350%
Henry	0.250%	-	-	1.000%	1.250%
Howard	0.100%	0.200%	-	0.700%	1.000%
Huntington	0.340%	0.250%	0.200%	1.160%	1.950%
Jackson	0.250%	0.250%	-	1.000%	1.500%
Jasper	0.250%	0.250%	-	1.364%	1.864%
Jay	0.200%	0.250%	-	1.400%	1.850%
Jefferson	-	0.350%	-	-	0.350%
Jennings	1.000%	0.250%	-	1.000%	2.250%
Johnson	-	-	-	1.000%	1.000%
Knox	-	0.400%	-	0.600%	1.000%
Kosciusko	-	0.300%	-	0.700%	1.000%
LaGrange	0.250%	0.250%	-	1.000%	1.500%
Lake	0.250%	0.250%	-	-	0.500%
LaPorte	-	0.450%	-	0.500%	0.950%
Lawrence	0.250%	-	-	1.000%	1.250%
Madison	0.250%	-	-	1.000%	1.250%
Marion	0.500%	-	-	1.222%	1.722%
Marshall	-	-	-	1.000%	1.000%
Martin	0.250%	0.450%	-	0.800%	1.500%
Miami	0.250%	0.400%	-	0.580%	1.230%
Monroe	0.250%	-	-	0.948%	1.198%
Montgomery	0.600%	-	-	1.000%	1.600%
Morgan	0.250%	0.200%	-	1.268%	1.718%
Newton	-	-	-	1.000%	1.000%

County	Public Safety	Economic Development	Correctional Facility	Certified Shares	Expenditure Rate
Noble	0.250%	0.250%	-	1.000%	1.500%
Ohio	0.250%	-	-	1.000%	1.250%
Orange	0.500%	0.250%	-	1.000%	1.750%
Owen	-	0.300%	-	1.000%	1.300%
Parke	0.250%	0.250%	-	1.650%	2.150%
Perry	0.250%	0.500%	-	0.475%	1.225%
Pike	0.250%	0.500%	-	-	0.750%
Porter	-	0.500%	-	-	0.500%
Posey	0.250%	0.500%	-	0.444%	1.194%
Pulaski	0.250%	0.250%	-	1.400%	1.900%
Putnam	0.400%	0.250%	0.100%	1.000%	1.750%
Randolph	0.250%	0.250%	-	1.000%	1.500%
Ripley	-	0.250%	-	1.000%	1.250%
Rush	0.160%	0.250%	-	1.000%	1.410%
St. Joseph	0.250%	0.400%	-	0.500%	1.150%
Scott	0.750%	-	-	1.000%	1.750%
Shelby	0.250%	0.250%	-	1.000%	1.500%
Spencer	-	0.500%	-	0.261%	0.761%
Starke	-	0.500%	-	0.500%	1.000%
Steuben	0.250%	0.250%	-	1.000%	1.500%
Sullivan	-	0.600%	-	-	0.600%
Switzerland	-	-	-	1.000%	1.000%
Tippecanoe	-	0.400%	-	0.559%	0.959%
Tipton	0.130%	0.374%	-	1.496%	2.000%
Union	0.250%	0.250%	-	1.000%	1.500%
Vanderburgh	0.200%	-	-	0.904%	1.104%
Vermillion	0.750%	0.250%	-	0.500%	1.500%
Vigo	0.300%	0.500%	0.200%	0.750%	1.750%
Wabash	0.340%	0.250%	-	1.810%	2.400%
Warren	0.300%	0.200%	-	1.300%	1.800%
Warrick	-	0.500%	-	-	0.500%
Washington	0.290%	0.320%	-	1.390%	2.000%
Wayne	-	0.250%	-	1.000%	1.250%
Wells	0.150%	0.250%	-	1.400%	1.800%
White	-	0.250%	-	2.000%	2.250%
Whitley	0.250%	0.200%	-	1.000%	1.450%

*Based on CY 2019 Local Income Tax Certified Distribution as of October 1, 2018, revised November 15, 2018, and rates effective on January 1, 2019.

**Local Income Tax
CY 2019 Expenditure Rate Distributions***

County	Estimated Initial Allocations				Estimated Additional Revenue				Total Expenditure Revenue
	Levy Freeze Distribution	PSAP Distribution	Correctional Facility	School Corp. & Civil Unit Distribution	Public Safety	Economic Development	Certified Shares	Expenditure Revenue	
Adams	-	-	-	-	\$1,821,085	\$2,923,268	\$4,370,604	\$9,114,957	
Allen	-	-	-	-	\$9,610,178	\$51,015,136	\$46,330,667	\$106,955,981	
Bartholomew	-	-	\$4,838,517	\$6,048,146	\$1,209,629	\$6,051,811	\$24,192,582	\$42,340,685	
Benton	-	\$422,649	-	\$422,649	-	\$421,849	\$1,267,947	\$2,535,094	
Blackford	-	-	-	\$543,482	\$543,481	\$547,811	\$1,630,444	\$3,265,218	
Boone	-	-	-	-	\$15,652,836	-	\$31,305,671	\$46,958,507	
Brown	\$1,813,944	-	-	\$866,423	\$866,423	\$866,914	\$2,599,270	\$7,012,974	
Carroll	\$2,755,004	\$391,521	\$870,047	\$1,087,559	-	\$652,706	\$3,262,676	\$9,019,513	
Cass	-	-	\$1,424,377	\$1,780,471	\$1,780,471	\$1,069,369	\$5,341,412	\$11,396,100	
Clark	-	-	-	\$6,750,152	\$6,750,151	\$6,775,301	\$20,250,454	\$40,526,058	
Clay	-	-	-	\$1,275,383	\$1,275,382	-	\$3,826,147	\$6,376,912	
Clinton	-	-	-	\$1,574,255	\$3,148,509	\$1,591,460	\$4,722,763	\$11,036,987	
Crawford	-	-	-	\$422,983	-	\$422,999	\$845,966	\$1,691,948	
Daviess	-	-	-	\$1,651,218	-	\$1,652,841	\$4,953,653	\$8,257,712	
Dearborn	-	-	\$2,659,267	-	\$5,318,534	-	\$7,977,801	\$15,955,602	
Decatur	-	-	-	\$1,454,827	\$1,454,827	\$1,456,164	\$5,935,693	\$10,301,511	
DeKalb	-	-	\$1,352,075	\$2,600,145	\$2,600,145	\$2,621,851	\$7,800,434	\$16,974,650	
Delaware	-	-	-	-	\$5,194,114	\$8,313,426	\$12,465,873	\$25,973,413	
Dubois	-	-	-	-	-	\$5,519,853	\$8,276,431	\$13,796,284	
Elkhart	-	-	-	\$14,529,706	\$14,529,706	\$14,609,863	\$43,589,119	\$87,258,394	
Fayette	-	-	-	-	-	-	\$3,826,657	\$3,826,657	
Floyd	-	-	\$4,845,692	\$6,057,115	-	\$7,280,878	\$12,114,230	\$30,297,915	

County	Estimated Initial Allocations				Estimated Additional Revenue				Total Expenditure Revenue
	Levy Freeze Distribution	PSAP Distribution	Correctional Facility	School Corp. & Civil Unit Distribution	Public Safety	Economic Development	Certified Shares		
Fountain	-	-	-	\$808,627	\$808,627	\$645,980	\$2,425,881	\$4,689,115	
Franklin	-	\$377,755	-	\$1,399,091	\$1,021,336	\$1,401,564	\$4,197,273	\$8,397,019	
Fulton	-	-	\$817,377	\$1,021,721	\$1,021,721	\$817,577	\$3,065,164	\$6,743,560	
Gibson	-	-	-	-	-	\$4,310,252	\$1,705,979	\$6,016,231	
Grant	-	-	-	-	-	\$2,735,202	\$14,810,229	\$17,545,431	
Greene	-	-	-	-	\$3,012,764	\$1,495,191	\$6,025,527	\$10,533,482	
Hamilton	-	-	-	-	-	-	\$156,493,758	\$156,493,758	
Hancock	-	\$875,491	-	\$5,471,821	\$4,377,457	\$2,183,346	\$16,415,463	\$29,323,578	
Harrison	-	-	-	\$2,217,275	-	\$2,220,644	\$4,434,551	\$8,872,470	
Hendricks	-	\$4,823,037	-	\$12,057,594	-	\$12,083,422	\$36,172,781	\$65,136,834	
Henry	-	-	-	-	\$2,227,940	-	\$8,911,760	\$11,139,700	
Howard	-	\$1,829,683	-	-	-	\$3,662,498	\$12,807,784	\$18,299,965	
Huntington	-	\$681,187	\$1,513,749	\$1,892,186	\$1,892,187	\$1,892,805	\$6,887,559	\$14,759,673	
Jackson	-	-	-	\$2,346,177	\$2,346,176	\$2,347,051	\$7,038,529	\$14,077,933	
Jasper	\$2,605,159	-	-	\$1,789,257	\$1,789,257	\$1,789,844	\$5,367,772	\$13,341,289	
Jay	\$1,391,929	-	-	\$869,956	\$695,965	\$870,715	\$2,609,868	\$6,438,433	
Jefferson	-	-	-	-	-	\$2,475,317	-	\$2,475,317	
Jennings	-	-	-	\$1,226,025	\$4,904,101	\$1,229,218	\$3,678,076	\$11,037,420	
Johnson	-	-	-	\$10,931,169	-	-	\$32,793,506	\$43,724,675	
Knox	-	-	-	-	-	\$3,213,909	\$4,809,366	\$8,023,275	
Kosciusko	-	-	-	-	-	\$6,462,292	\$15,073,075	\$21,535,367	
LaGrange	-	-	-	\$2,309,558	\$2,309,558	\$2,313,656	\$6,928,674	\$13,861,446	
Lake	-	-	-	-	\$29,464,207	\$29,643,488	-	\$59,107,695	
LaPorte	-	-	-	\$5,977,743	-	\$10,773,495	\$5,977,742	\$22,728,980	
Lawrence	-	-	-	\$2,191,309	\$2,191,309	-	\$6,573,925	\$10,956,543	

County	Estimated Initial Allocations				Estimated Additional Revenue			Total Expenditure Revenue
	Levy Freeze Distribution	PSAP Distribution	Correctional Facility	School Corp. & Civil Unit Distribution	Public Safety	Economic Development	Certified Shares	
Madison	-	-	-	-	\$6,056,402	-	\$24,225,608	\$30,282,010
Marion	\$58,564,097	\$9,400,000	-	-	\$113,716,694	-	\$209,923,113	\$391,603,904
Marshall	-	-	-	\$2,707,604	-	-	\$8,122,813	\$10,830,417
Martin	-	-	-	-	\$513,107	\$924,379	\$1,641,943	\$3,079,429
Miami	-	-	-	-	\$1,485,842	\$2,377,765	\$3,444,777	\$7,308,384
Monroe	-	\$3,019,458	-	-	\$5,221,422	-	\$31,256,011	\$39,496,891
Montgomery	-	-	-	-	\$4,683,261	-	\$7,805,435	\$12,488,696
Morgan	\$4,478,282	-	-	\$4,177,502	\$4,177,502	\$3,345,075	\$12,532,505	\$28,710,866
Newton	-	-	-	\$755,059	-	-	\$2,265,178	\$3,020,237
Noble	-	-	-	\$2,441,814	\$2,441,814	\$2,442,416	\$7,325,441	\$14,651,485
Ohio	-	\$316,966	-	\$316,966	-	-	\$950,899	\$1,584,831
Orange	-	\$83,897	-	\$838,970	\$1,594,043	\$839,468	\$2,516,910	\$5,873,288
Owen	-	-	-	\$963,893	-	\$1,156,861	\$2,891,677	\$5,012,431
Parke	\$1,815,974	-	-	\$698,451	\$698,451	\$699,008	\$2,095,354	\$6,007,238
Perry	-	-	-	-	\$932,548	\$1,873,721	\$1,773,334	\$4,579,603
Pike	-	-	-	-	\$650,929	\$1,310,953	-	\$1,961,882
Porter	-	-	-	-	-	\$26,303,847	-	\$26,303,847
Posey	-	-	-	-	\$1,787,799	\$3,581,085	\$3,175,131	\$8,544,015
Pulaski	\$951,031	-	-	\$594,395	\$594,395	\$594,515	\$1,783,184	\$4,517,520
Putnam	-	\$2,187,595	\$729,198	\$1,822,996	\$729,198	\$1,826,080	\$5,468,986	\$12,764,053
Randolph	-	-	-	\$1,070,306	\$1,070,306	\$1,075,917	\$3,210,917	\$6,427,446
Ripley	-	-	-	\$1,669,733	-	\$1,670,798	\$5,009,197	\$8,349,728
Rush	-	\$267,266	-	\$835,207	\$267,266	\$838,891	\$2,505,620	\$4,714,250
St. Joseph	-	-	-	-	\$17,784,064	\$28,586,914	\$35,539,674	\$81,910,652
Scott	-	-	-	-	\$3,096,182	-	\$4,128,243	\$7,224,425

County	Estimated Initial Allocations				Estimated Additional Revenue				Total Expenditure
	Levy Freeze Distribution	PSAP Distribution	Correctional Facility	School Corp. & Civil Unit Distribution	Public Safety	Economic Development	Certified Shares	Revenue	
Shelby	-	-	-	\$2,479,146	\$2,479,146	\$2,485,532	\$7,437,436	\$14,881,260	
Spencer	-	-	-	-	-	\$2,681,695	\$1,397,683	\$4,079,378	
Starke	-	-	-	\$1,000,661	-	\$2,000,114	\$1,000,661	\$4,001,436	
Steuben	-	-	-	\$2,146,044	\$2,146,044	\$2,151,124	\$6,438,132	\$12,881,344	
Sullivan	-	-	-	-	-	\$2,303,894	-	\$2,303,894	
Switzerland	-	-	-	-	-	-	\$1,650,217	\$1,650,217	
Tippecanoe	-	-	-	-	-	\$17,788,836	\$24,838,820	\$42,627,656	
Tipton	-	\$468,628	-	\$901,208	-	\$1,355,161	\$4,491,623	\$7,216,620	
Union	-	-	-	\$341,400	\$341,400	\$342,330	\$1,024,200	\$2,049,330	
Vanderburgh	-	-	-	-	\$8,929,664	-	\$40,339,759	\$49,269,423	
Vermillion	-	-	-	-	\$2,412,085	\$804,028	\$1,608,057	\$4,824,170	
Vigo	-	\$2,085,457	\$4,170,914	\$5,213,642	\$4,170,914	\$10,442,385	\$10,427,285	\$36,510,597	
Wabash	\$2,653,057	\$596,938	-	\$1,658,161	\$1,658,161	\$1,668,526	\$7,693,866	\$15,928,709	
Warren	\$551,158	-	-	\$459,298	\$551,158	\$367,604	\$1,377,895	\$3,307,113	
Warrick	-	-	-	-	-	\$10,791,306	-	\$10,791,306	
Washington	-	\$94,930	-	\$1,186,630	\$1,281,560	\$1,536,551	\$5,411,031	\$9,510,702	
Wayne	-	-	-	\$3,107,908	-	\$3,115,100	\$9,323,722	\$15,546,730	
Wells	\$2,581,438	-	-	\$1,613,399	\$968,039	\$1,614,165	\$4,840,197	\$11,617,238	
White	-	-	-	\$1,339,017	-	\$1,339,571	\$9,373,122	\$12,051,710	
Whitley	-	-	-	\$2,342,421	\$2,342,421	\$1,876,395	\$7,027,261	\$13,588,498	

*Based on CY 2019 Local Income Tax Certified Distribution as of October 1, 2018, revised November 15, 2018, and rates effective on January 1, 2019.

SPECIAL PURPOSE RATES

PURPOSE: Special purpose rates are additional tax rates authorized by the General Assembly for a specific purpose for a particular county. The special purpose rates provide additional revenue capacity above the property tax relief and expenditure rates. The special purpose rates may provide revenue for the debt service or operating revenue for specific projects. The terms of the bonds or leases entered into with special purpose revenue may not exceed 20 years unless the authorizing statute specifies a different term.

RATE: Once authorized, the adopting body may pass an ordinance to impose a rate. The table below contains the authorized special purpose rates by county, along with the purpose and current rate.

ALLOCATION: A local unit that receives a distribution of special purpose revenue must deposit the tax in a separate account or fund. The revenue may only be used for the purposes for which the tax was imposed.

Local Income Tax - Special Purpose Rates CY 2019 Certified Distributions and Rates*

County	Rate	Distribution	Citation	Purpose
Clay	0.250%	\$1,275,382	IC 6-3.6-7-25	Correctional Facility
Decatur	0.500%	\$2,909,654	IC 6-3.6-7-7.5	Correctional Facility
Elkhart	0.250%	\$14,529,706	IC 6-3.6-7-8	Correctional Facility
Fayette	0.250%	\$963,363	IC 6-3.6-7-26	Courthouse
Fountain	0.550%	\$1,778,979	IC 6-3.6-7-8.5	Correctional Facility
Fulton	0.250%	\$1,021,721	IC 6-3.6-7-8.7	Correctional Facility
Grant	0.010%	\$113,967		Economic Development Corporation
Hancock	0.150%	\$3,275,019	IC 6-3.6-7-9	Library
Howard	0.250%	\$4,574,209	IC 6-3.6-7-10	Correctional Facility
Jackson	0.100%	\$938,471	IC 6-3.6-7-11	Correctional Facility
Jasper	0.150%	\$1,073,554	IC 6-3.6-7-12	Correctional Facility
Jennings	0.650%	\$3,187,665	IC 6-3.6-7-12.5	Correctional Facility
Marion	0.250%	\$56,858,347	IC 6-3.6-7-27	Central Mass Transit
Marshall	0.250%	\$2,707,604	IC 6-3.6-7-14	Correctional Facility
Miami	0.250%	\$1,485,842	IC 6-3.6-7-15	Correctional Facility
Monroe	0.095%	\$3,131,535	IC 6-3.6-7-16	Correctional Facility
Perry	0.500%	\$1,873,721	IC 6-3.6-7-17	Correctional Facility
Pulaski	0.300%	\$713,274	IC 6-3.6-7-18	Correctional Facility
Randolph	0.250%	\$1,075,917	IC 6-3.6-7-19	Courthouse
Rush	0.600%	\$2,004,496	IC 6-3.6-7-19.5	Correctional Facility
Scott	0.250%	\$1,032,061	IC 6-3.6-7-20	Correctional Facility
Starke	0.650%	\$2,600,148	IC 6-3.6-7-21	Correctional Facility
Tipton	0.400%	\$1,441,933	IC 6-3.6-7-21.5	Correctional Facility
Union	0.250%	\$341,400	IC 6-3.6-7-22	Courthouse
Vigo	0.250%	\$5,213,642	IC 6-3.6-7-25	Correctional Facility
Wayne	0.250%	\$3,107,907	IC 6-3.6-7-23	Correctional Facility

Delaware, Hamilton, Hancock, Johnson, Madison County and Guilford Township in Hendricks County have the authority under IC 6-3.6-7-27 to impose a special purpose rate for a Central Indiana Mass Transit project.

*Based on CY 2019 Local Income Tax Certified Distribution as of October 1, 2018, revised November 15, 2018, and rates effective on January 1, 2019.

FOOD AND BEVERAGE TAX

IC 6-9

ACCT. NO. 73263 through 73312-418400

TAXPAYER: Purchasers of food and beverages prepared for consumption at a location or on equipment provided by a retail merchant. This includes food or beverages sold in a heated state or heated by the seller. The tax also applies to a product made from two or more food ingredients combined by the seller as a single item (with certain exceptions) and food sold with eating utensils provided by the seller.

TAX BASE: Gross retail income received by retail merchants for the sale of food and beverages.

RATE: Rate equals 1% of the sale price. An additional 1% is allowed for units adopting the tax 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 sales tax. Certain counties have the option to collect the food and beverage tax locally.

EXEMPTIONS: Any furnishing of food or beverages that is exempt from state sales tax liability.

ADMINISTRATION: Sales Tax Division, Department of State Revenue

REVENUE:

Unit	Code Cite	Rate	Purpose	CY 2017 Revenue
Allen Co.	6-9-33	1%	Supplemental Coliseum Improvement Fund; Reserve Acct.	\$7,603,561
Boone Co.	6-9-35	1%	50% MCCIB, 50% county retains	984,440
Lebanon	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	426,613
Zionsville	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	368,029
Cloverdale, Putnam Co.	6-9-43	1%	Sanitary sewers; wastewater treatment, drainage or flood control; water treatment, storage, or distribution facilities	88,281
Delaware Co.	6-9-21	1%	Civic Center	2,157,573
Hamilton Co.	6-9-35	1%	50% MCCIB, 50% county retains	7,002,404
Carmel	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	2,160,875
Noblesville	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	1,846,721
Westfield	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	949,434
Hancock Co.	6-9-35	1%	50% MCCIB, 50% county retains	1,061,703
Hendricks Co.	6-9-35	1%	50% MCCIB, 50% county retains	3,451,130
Avon	6-9-27	1%	Sewer, park, water, and drainage facilities	1,118,030
Brownsburg	6-9-27	1%	Sewer, park, water, and drainage facilities	640,135

Plainfield	6-9-27	1%	Sewer, park, water, and drainage facilities	1,117,905
Henry Co.	6-9-25	1%	Economic development, tourism, and county roads	604,728
Johnson Co. ¹	6-9-35	1%	50% MCCIB, 50% county retains	1,289,274
Madison Co.	6-9-26	1%	Madison Co. and Anderson econ. devel., juvenile detention center	2,009,546
Marion Co.	6-9-12	1%	Capital improvements	25,087,855
Marion Co.	6-9-35	1%	Stadium and convention center improvements	25,087,855
Martinsville, Morgan Co.	6-9-27	1%	Renovation of City Hall. Police, fire, sewer, water drainage facil.	398,660
Mooreville, Morgan Co.	6-9-27	1%	Sewer, park, water, and drainage facilities	364,989
Nashville, Brown Co.	6-9-24	1%	Public parking and restrooms, sidewalks and streetscape improvements	176,947
Orange Co. (Historic Hotel)	6-9-45.5	2%	West Baden Springs Historic Hotel Preservation and Maint. Fund	420,938
Rockville, Parke Co.	6-9-45	1%	Property tax levy reduction, econ. devel.; storm water, sidewalk, street, park, and parking improvements; public safety	90,187
Shelby Co.	6-9-35	1%	50% MCCIB, 50% county retains	771,544
Shipshewana, LaGrange Co.	6-9-27	1%	Sewer, park, water, and drainage facilities	121,936
Vanderburgh Co.	6-9-20	1%	Auditorium improvements/renovations, convention center, parking, and downtown arena	4,602,476
TOTAL				\$92,003,768

¹Johnson County reports revenue to the state only until the \$5 M cap for annual collections transferred to the MCCIB is reached. Therefore, the revenue amount shown does not represent a full year of collections.

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

For counties that have adopted the food and beverage tax under IC 6-9-35, 50% of revenue collections is transferred to the Marion County Capital Improvement Board (MCCIB) to construct the Marion County stadium and to expand and improve the Indiana Convention Center. If total annual collections transferred to the MCCIB reach \$5 M, any revenue transferred to the MCCIB in excess of \$5 M is returned to those counties.

The remaining 50% is retained by the county to assist with its budget or reduce the property tax levy. This revenue may also be used for any legal or corporate purpose, including issuing bonds and entering leases. Upon retirement of debt incurred by the MCCIB for the stadium and convention center, the local unit retains 100% of revenue collected until the tax is repealed.

INNKEEPER'S TAX

IC 6-9

ACCT. NO. 73210-418500
through 73254-419500

TAXPAYERS: Guests at hotels, motels, inns, tourist camps, tourist cabins, or any other place in which lodgings are regularly furnished for consideration.

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 St. Joseph County is 6%; Vigo County, 6.5%; Allen County, 7%; Hendricks County, 8%; Vanderburgh County, 8%; and Marion County, 10%.

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 AND DISTRIBUTION:

County	Code Cite	Rate	Eff. Date	Use	CY 2017 Collections
Allen ^{1,2}	6-9-9-3	7.0%	01/01/72	Capital Improvement Fund	\$5,588,138
Bartholomew	6-9-18-3	5.0%	03/01/89	CVTPF*	1,528,774
Boone	6-9-18-3	5.0%	11/01/93	CVTPF*	404,837
Brown	6-9-14-6	5.0%	01/01/84	Convention and Visitors Fund	853,580
Carroll	6-9-18-3	5.0%	07/01/13	CVTPF*	0
Cass	6-9-18-3	3.5%	02/01/04	CVTPF*	33,126
Clark ¹	6-9-3-4	4.0%	08/01/84	75% Convention and Exhibition Center Fund; 25% Capital Development Tourism Fund	1,326,519
Clinton	6-9-18-3	4.0%	05/09/06	CVTPF*	57,906
Crawford	6-9-18-3	5.0%	07/01/94	CVTPF*	67,934
Daviess	6-9-18-3	5.0%	07/01/88	CVTPF*	197,080
Dearborn	6-9-18-3	5.0%	04/18/95	CVTPF*	488,157
Decatur	6-9-18-3	5.0%	01/01/97	CVTPF*	299,725
DeKalb	6-9-18-3	5.0%	07/01/99	CVTPF*	340,064
Delaware	6-9-18-3	5.0%	07/01/83	CVTPF*	765,515
Dubois	6-9-18-3	5.0%	01/01/92	CVTPF*	440,239
Elkhart	6-9-19-3	5.0%	07/01/83	Convention/Visitor Promo Fund	1,041,270
Fayette	6-9-18-3	5.0%	11/12/02	CVTPF*	21,920
Floyd ¹	6-9-3-4	4.0%	08/01/84	75% Convention and Exhibition Center Fund; 25% Capital Development Tourism Fund	209,566
Franklin	6-9-18-3	5.0%	07/01/01	CVTPF*	118,490
Fulton	6-9-18-3	3.0%	05/23/00	CVTPF*	40,000
Gibson	6-9-18-3	5.0%	07/01/97	CVTPF*	250,942
Grant	6-9-18-3	5.0%	07/01/83	CVTPF*	430,947
Greene	6-9-18-3	5.0%	01/01/18	CVTPF*	N/A
Hamilton	6-9-18-3	5.0%	07/01/89	CVTPF*	4,767,763

County	Code Cite	Rate	Eff. Date	Use	CY 2017 Collections
Hancock	6-9-18-3	4.0%	01/01/02	CVTPF*	482,950
Harrison	6-9-18-3	4.0%	12/01/86	CVTPF*	403,390
Hendricks	6-9-37-3	8.0%	01/01/98	CVTPF*	2,637,959
Henry	6-9-18-3	5.0%	06/01/89	CVTPF*	52,216
Howard	6-9-16-6	5.0%	07/01/81	Convention/Visitor Promo Fund	712,195
Huntington	6-9-18-3	5.0%	01/01/94	CVTPF*	155,551
Jackson ³	6-9-32-3	5.0%	01/01/96	CVTPF*	470,334
Jasper	6-9-18-3	5.0%	01/01/13	Tourism Fund	204,860
Jay	6-9-18-3	5.0%	01/01/01	Convention, Recreation, and Visitor Promotion Fund	117,618
Jefferson ¹	6-9-15-6	5.0%	07/01/81	Convention and Tourism Fund	371,853
Jennings	6-9-18-3	5.0%	01/01/95	CVTPF*	38,136
Johnson	6-9-18-3	5.0%	1/1/2016	CVTPF*	559,581
Knox	6-9-18-3	5.0%	08/01/93	CVTPF*	338,865
Kosciusko	6-9-18-3	5.0%	01/01/87	CVTPF*	659,202
LaGrange	6-9-18-3	5.0%	07/01/93	CVTPF*	631,922
Lake	6-9-2-1	5.0%	07/29/75	Of the first \$1.2 M in revenue, ⁴ 35% to the CVTPF*; 44.33% to IU NW; 9% to Cities & Towns; 9% to Purdue Calumet, 2.67% to Gary and Hammond Conv. Facilities	3,343,596
LaPorte	6-9-6-6	5.0%	01/01/79	Conv., Tourism, and Rec. Fund	1,339,197
Lawrence	6-9-18-3	5.0%	11/19/91	CVTPF*	281,258
Madison	6-9-17-3	5.0%	07/01/82	Convention/Visitor Promo Fund	640,210
Marion ¹	6-9-8-3	10.0%	01/01/76	Capital Improvement Fund	55,097,751
Marshall	6-9-18-3	5.0%	04/01/91	CVTPF*	397,519
Miami	6-9-18-3	5.0%	07/01/08	CVTPF*	71,651
Monroe	6-9-4-6	5.0%	07/01/82	Innkeepers Tax Fund ⁵	2,624,839
Montgomery	6-9-18-3	3.0%	06/01/86	CVTPF*	284,811
Morgan	6-9-18-3	5.0%	09/30/10	CVTPF	149,598
Noble	6-9-18-3	5.0%	02/04/02	Convention, Recreation, and Visitor Promotion Fund	121,939
Ohio	6-9-18-3	5.0%	08/01/96	CVTPF*	55,406
Orange	6-9-18-3	4.0%	01/01/99	CVTPF*	1,101,714
-- Historic Hotels Supp. ¹	6-9-45.6	2.0%	7/1/2015	Historic Hotel Preservation and Maint. Fund	406,196
Owen	6-9-18-3	5.0%	06/13/11	CVTPF*	83,089
Parke	6-9-18-3	5.0%	08/01/92	CVTPF*	161,707
Perry	6-9-18-3	5.0%	09/01/95	CVTPF*	161,606
Porter	6-9-18-3	5.0%	01/01/86	CVTPF*	1,331,347
Posey	6-9-18-3	5.0%	7/1/2014	CVTPF*	99,432
Putnam	6-9-18-3	5.0%	09/01/89	CVTPF*	315,179
Randolph	6-9-18-3	5.0%	06/03/08	Innkeepers Tax Fund ⁶	49,086
Ripley	6-9-18-3	5.0%	01/01/96	CVTPF*	46,180
St. Joseph	6-9-1-5	6.0%	01/01/73	Convention/Exhibition Center Fund	5,211,564
Scott ¹	6-9-18-3	5.0%	01/01/97	CVTPF*	262,924
Shelby ¹	6-9-18-3	5.0%	07/01/01	CVTPF*	306,868

County	Code Cite	Rate	Eff. Date	Use	CY 2017 Collections
Spencer	6-9-18-3	4.0%	06/01/94	CVTPF*	451,832
Starke	6-9-18-3	5.0%	05/30/07	CVTPF*	7,054
Steuben	6-9-18-3	5.0%	06/01/94	CVTPF*	464,894
Sullivan	6-9-18-3	5.0%	01/01/94	CVTPF*	53,341
Switzerland	6-9-18-3	5.0%	01/01/92	CVTPF*	342,699
Tippecanoe	6-9-7-6	5.0%	09/01/86	Innkeepers Tax Fund ⁷	2,585,167
Union	6-9-18-3	5.0%	01/01/18	CVTPF*	N/A
Vanderburgh	6-9-2.5-6	8.0%	07/01/83	43.75% Tourism Cap. Imp. Fund; 31.25% C&V Promotion Fund; 25% Conv. Ctr. Operating Fund	4,830,141
Vermillion	6-9-18-3	5.0%	06/01/96	CVTPF*	2,868
Vigo	6-9-11-6	6.5%	08/01/80	Convention/Visitor Promo Fund	2,008,374
Wabash	6-9-18-3	5.0%	01/01/93	CVTPF*	152,009
Warrick	6-9-18-3	5.0%	04/01/18	CVTPF*	N/A
Washington	6-9-18-3	4.0%	09/01/02	CVTPF*	42,013
Wayne	6-9-10-6	5.0%	07/01/80	Convention and Tourism Fund	637,520
White	6-9-10.5-6	5.0%	07/01/97	Lake Enhancement Fund; County Promotion Fund	247,261
TOTAL					\$112,878,964

*Convention, Visitor, and Tourism Promotion Fund

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 - Goes to the Randolph Economic Development Corporation.

7 - Revenue collected at a 5% rate is divided as follows: 40% to the Lafayette Convention and Visitors Bureau; 30% for DNR development projects on the 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. TIF allocations, withheld assessed value, and changes to assessments after assessed value is certified can cause abstract assessed value to differ from certified assessed value.

Abstract Levy: The product of the abstract net assessed value multiplied by the tax rate.

Assessed Valuation: Assessed value equals 100% of true tax value.

Budget Appropriation: A taxing unit's legal authority to spend money, as certified by the Department of Local Government Finance (DLGF).

Certified Assessed Value: A taxing unit's net assessed value certified by the county auditor for use in preparing budgets and calculating tax rates.

Certified Levy: The property tax levy that is certified by the DLGF at the time the unit's budget is approved. The levy is the total amount of income expected to be raised from property taxes by a governmental unit (before tax cap credits).

County Abstract: The document used by the county auditor to summarize by taxing district, assessed values, deductions, exemptions, and taxes charged based on actual property tax billings.

Personal Property: Tangible property not permanently affixed to and a part of real estate. Includes business depreciable property and most mobile homes.

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

Tax Base: The total certified 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 = Certified Levy/Certified Assessed Value x 100.

True Tax Value: The term used in determining the assessed valuation of property. The rules of the DLGF are the basis for determining the true tax value of real and personal property.

LOCAL PROPERTY TAXES

IC 6-1.1

TAXPAYER: Owners of real property and tangible personal property located in Indiana on the assessment date. The assessment date for real and personal property and mobile homes is January 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; nonprofit corporations organized to promote the fine arts; public libraries; fraternal benefit associations; college fraternities and sororities; not-for-profit water companies and sewage disposal companies; air and water pollution equipment; property used for educational, scientific, literary, religious, or charitable purposes; county or district agricultural associations; and cemetery corporations, firms, or associations. Specifically named organizations include YMCA, YWCA, Salvation Army, K of C, YMHA, Boy Scouts, Girl Scouts, DAV, VFW, American Legion, and American War Veterans.

Additional exemptions include the following: real property used to dispense gratuitously medicine and medical advice by an entity that exists for that purpose; certain federally qualified health centers; all inventory; property owned by an Indiana nonprofit 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, property owned by a shared hospital services organization; personal property owned by a coal mining operation used to meet reclamation standards; and certain for-profit early childhood education providers.

Business personal property is exempt if the total acquisition cost of all of a taxpayer's personal property in the county is less than \$20,000. Counties may opt to exempt all newly acquired personal property in the county.

In addition, qualified wildlife habitat or riparian land may be classified and assessed at \$13.29 per acre. Land classified as a filter strip or a windbreak is assessed at \$13.29 per acre.

CREDITS: A property tax credit reduces a taxpayer's net property tax liability.

Circuit Breaker (Tax Cap) Credit: Taxpayers are entitled to a credit if the net tax due on the property exceeds the tax cap applicable to their property. The credit is equal to the excess tax over a percentage of gross assessed value. The credit applies to all property at the following assessed value thresholds: 1% for homesteads, 2% for all other residential property, commercial apartments, and farmland; 3% for all other real and personal property.

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. This exclusion expires on January 1, 2020.

In addition, the amount of the net tax bill that is attributable to levies imposed as a result of a referendum in any county is excluded from the calculation.

Qualifying seniors receive an additional credit if (a) their homestead assessed value 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%.

Circuit breaker credits are not funded and reduce the property tax collected and distributed to the civil taxing units and school corporations that provide service to the property receiving the credit. Taxing units are required to make all debt payments.

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

CURRENT PROPERTY TAX CONTROLS: A civil taxing unit's maximum permissible tax levy for controlled funds is equal to the previous year's maximum levy, increased by the six-year average growth in Indiana nonfarm personal income (AVGQ). A civil unit may appeal to increase its levy if the unit's assessed value growth exceeds the statewide assessed value growth by at least 2%. Civil units may also file other petitions with the DLGF for increases in maximum levies. The DLGF may grant permission, under IC 6-1.1-18.5-13, 13.7, 13.8, 16, 22.3, 23.2, and 26, for a civil taxing unit to increase its levy in excess of limitations for any of the following reasons:

- Costs resulting from annexation, consolidation, or extension of services.
- Growth factor relief.
- Shortfalls due to erroneous assessed value or refunds based on appeals.
- 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.
- Amounts related to Goshen's pre-1977 police and fire pensions.
- Fairfield Township in Tippecanoe County may receive an increase of up to \$130,000.
- Brown County may receive up to \$478,115 in each of 2016 and 2017 to compensate for budget approval issues in 2013 and 2014.
- Blue River, Brown, and Jackson Townships in Hancock County may, beginning in 2016, receive an increase to restore the maximum levy amount lost between 2003 and 2015. The increase is limited to \$25,000 for each of these townships.
- Howard Township in Washington County may receive a 10% increase in the township's maximum levy in 2017.
- Clark County may receive an increase to replace ongoing Judgment Funding bond issues.

School corporation operations fund maximum levy growth is also limited to the AVGQ. Under IC 20-46-8-3, the DLGF may grant permission to a school corporation to raise its operations levy in excess of limitations if at least one of several transportation-related expense conditions exist.

PROCEDURE: Property tax payments are based on net assessed value, tax rates, and property tax credits. Local assessors determine the assessed value of real and personal property annually. New improvements are assessed in the year they are made. Annual adjustments are made to real property values (trending). One-fourth of real property is reassessed each year (cyclical reassessment).

The DLGF reviews budgets, tax rates, and levies of all political subdivisions and certifies its action by December 31 of the prior year. 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, Indiana Tax Court, and Indiana Supreme Court review assessments upon appeal.

ADMINISTRATION: Department of Local Government Finance

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.	Lesser of \$3,000, the amount of mortgage balance, or 1/2 of AV.	Limited to the outstanding indebtedness amount.	Completed by 12/31; filed by 1/5 3/30 - MH*
2.	65 or Over IC 6-1.1-12-9	Real property or mobile home residence of person age 65 and over or their surviving spouse if at least 60 years old.**	Lesser of \$12,480 or 1/2 of AV.	\$25,000 maximum combined adjusted gross income and \$182,430 maximum AV. May not receive another deduction other than mortgage and homestead standard deductions.	Completed by 12/31; filed by 1/5 3/30 MH*
3.	Blind or Disabled IC 6-1.1-12-11	Real property or mobile home residence of eligible person.**	\$12,480	\$17,000 maximum taxable gross income.	Completed by 12/31; filed by 1/5 3/30 - MH*
4.	Partially Disabled Veteran - Wartime 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	Wartime service, honorable discharge, and at least 10% service-connected disability.	Completed by 12/31; filed by 1/5 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	Honorable discharge and total disability or age 62 with disability of 10% or more. Maximum total AV of \$175,000. Disability must be service-connected.	Completed by 12/31; filed by 1/5 3/30 - MH*
6.	Donated Home IC 6-1.1-12-14.5	Homesteads donated to disabled veterans by nonprofit organizations.	Percentage of AV, 50%, 60%, 70%, 80%, 90%, or 100%, commensurate with disability rating.	Honorable discharge. Service-connected disability of at least 50%. May not claim other disabled veteran deductions.	Specified by DLGF
7.	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	Honorable discharge. May not receive partially disabled veteran deduction.	Completed by 12/31; filed by 1/5 3/30 - MH*
8.	Homestead Standard Deduction IC 6-1.1-12-37	Owner-occupied primary residence, including up to one acre of land.**	Lesser of \$45,000 or 60% of AV.	None.	Completed by 12/31; filed by 1/5 3/30 - MH*

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSES. YR.
9.	Supplemental Standard Deduction IC 6-1.1-12-37.5	Automatic for those who receive the homestead standard deduction.	Applies to net AV after standard deductions, 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.** Does not apply to rehabilitations after 1/1/2017.	Actual increase in AV; not to exceed \$18,720 per unit rehabilitated.	Deduction available for 5 years or up to 15 years for vacant or abandoned property. Limits on pre-rehabilitation assessed value: \$37,440 if a single family dwelling; \$49,920 if a two family dwelling; or \$18,720 per dwelling unit if more than a two family dwelling.	12/31
11.	Rehabilitation Deduction IC 6-1.1-12-22	Buildings and structures at least 50 years old if the owner paid at least \$10,000 for the rehabilitation.** Does not apply to rehabilitations after 1/1/2017.	50% of the increased AV, not to exceed \$124,800 for a single-family dwelling or \$300,000 for other property.	Deduction available for 5 years or up to 7 years for vacant or abandoned property. May not get both rehabilitation deductions for same improvements.	12/31
12.	Solar Energy Heating or Cooling Deduction IC 6-1.1-12-26	Real property or mobile home equipped with solar energy heating or cooling system.**	Cost of the system.	None	Completed by 12/31; filed by 1/5 3/30 - MH*
13.	Solar Power Device Deduction IC 6-1.1-12-26.1	Solar power device that is part of real property, personal property, or, in some cases, utility distributable property.	AV of the device.	Applies to devices installed after December 31, 2011.	Completed by 12/31; filed by 1/5 3/30 - MH*
14.	Heritage Barns IC 6-1.1-12-26.2	Mortise and tenon barns constructed before 1950.	100% of the AV of the structure and foundation.	The county may impose a public safety fee of up to \$50 per year for each heritage barn.	12/31 of the year preceding assessment date.
15.	Resource Recovery IC 6-1.1-12-28.5	Tangible property directly used to dispose of solid waste or hazardous waste by converting it into energy or other useful products.	95% of the AV of the system.	The system must have been certified for the 1993 assessment year, and a political subdivision must be liable for the payment of the property taxes.	5/15

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
16.	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.**	AV of the system.	Does not apply to a public utility or another entity that provides electricity for consideration (other than net metering).	Completed by 12/31; filed by 1/5 3/30 - MH*
17.	Coal Conversion System IC 6-1.1-12-31	Tangible property used to convert coal into a gaseous liquid fuel or char.	95% of the system's AV multiplied by the fraction (Indiana Coal Converted/ Total Coal converted).	Not available after 1987 assessment year.	Completed by 12/31; filed by 1/5
18.	Hydroelectric Power Device IC 6-1.1-12-33	Real property or mobile home equipped with a device designed to convert the kinetic energy of moving water into mechanical energy or electricity.**	Assessed value of the system.	Systems installed after December 31, 1981.	Completed by 12/31; filed by 1/5 3/30 - MH*
19.	Geothermal Energy IC 6-1.1-12-34	Real property or mobile home equipped with geothermal heating, cooling, hot water, or electricity production.**	AV of the system.	Systems installed after December 31, 1981.	Completed by 12/31; filed by 1/5 3/30 - MH*
20.	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.	Deduction available for 3 years. Qualified materials must consist of at least 60% coal combustion products by weight.	Completed by 12/31; filed by 1/5
21.	Fertilizer/Pesticide Storage IC 6-1.1-12-38	Real property improvements made to comply with the fertilizer/pesticide storage rules adopted by the State Chemist.**	AV of the improvements.	None.	Completed by 12/31; filed by 1/5
22.	Enterprise Zone Obsolescence IC 6-1.1-12-40	Newly purchased real property in an enterprise zone in Marion County.	The amount of the former owner's obsolescence adjustment multiplied by 100% in year 1, 75% in year 2, 50% in year 3, and 25% in year 4.	No deduction is allowed after 4 years. Subject to approval of the county fiscal body.	
23.	Economic Revitalization Area Deduction (abatement) for Real Property IC 6-1.1-12-1-4	Improvements made to real property located in a designated urban Economic Revitalization area. (Does not include land.)	The local designating body determines the length of the deduction; from 1-10 years. The designating body must specify an abatement schedule.		5/9

TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
24. Economic Revitalization (abatement) for Real Property in a Residentially Distressed Area IC 6-1-1-12.1-4.1	Improvements made to real property located in a designated urban economic revitalization area that is a residentially distressed area.	The local designating body determines the length of the deduction; from 1-10 years. The designating body must specify an abatement schedule.		5/9
25. Economic Revitalization (abatement) for Personal Property IC 6-1-1-12.1-4.5	New manufacturing equipment, new research and development equipment, new logistical distribution equipment, and new information technology equipment located in an economic revitalization area.	The local designating body determines the length of the deduction; from 1-10 years. The designating body must specify an abatement schedule. Length of abatement may be enhanced to up to 20 years under IC 6-1-1-12.1-18.	Must be owned by a taxpayer with an Indiana corporate headquarters or its subsidiary.	Filed with Personal Property Return.
26. Aircraft IC 6-1-1-12.2	Aircraft that seat not more than 90 passengers or that are used to transport only property.	100% of the AV of the property.	Aircraft must be used for service between qualifying Indiana airports.	Filed with personal property return.
27. Intrastate Aircraft IC 6-1-1-12.3	Aircraft that seat not less than 9 passengers or that are used to transport only property.	100% of the AV of the property.		Filed with personal property return.
28. Infrastructure Development Zone IC 6-1-1-12.5	Gas storage, transmission, and distribution facilities; broadband and advanced service transmission facilities; water treatment, storage, and distribution facilities; and wastewater facilities.	100% exemption in geographic area designated as an IDZ by the county executive, municipal legislative body, or the Marion County fiscal body.		
29. Model Residence IC 6-1-1-12.6	Complete or partially complete homes used as models.	50% of the homes' AV. Does not include land.	Deduction applies for one year while partially complete and not more than 3 years after completion. Each owner is limited to three model home deductions statewide in any year.	Completed by 12/31; filed by 1/5
30. Certified Technology Park IC 6-1-1-12.7	Personal property located in a certified technology park and used to conduct high technology activity.	100% of the property's AV. The term of 2-10 years is determined by the county fiscal body.	Does not include AV allocated to a TIF district. Property must be installed by March 1, 2015.	Filed with personal property return.

	TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSES. YR.																																														
31.	Residence in Inventory IC 6-1.1-12.8	Real property homes that have never been occupied.	50% of the improvements: AV.	Does not apply to land or model homes. Deduction applies for 1 year while partially complete and not more than 3 years after completion. Each owner is limited to 3 Residence in Inventory deductions statewide in any year.	Completed by 12/31; filed by 1/5																																														
32.	Maritime Opportunity District IC 6-1.1-40	New manufacturing equipment installed in a maritime opportunity district.	100% of AV in years 1-6; 95% in year 7, 80% in year 8, 65% in year 9, and 50% in year 10.	Subject to approval by Ports of Indiana. Limited to 10 years. May not reduce a taxpayer's total personal property assessment in the first year below the previous year's assessment. More than 50% of goods manufactured must be exported.	5/15																																														
33.	Brownfield Revitalization Zone IC 6-1.1-42	Real and personal property located in a brownfield revitalization zone.	<p>The local designating body determines the length of the deduction (3, 6, or 10 years). The increase in AV due to remediation and redevelopment is multiplied by the percentage in the following table.</p> <table border="1" data-bbox="593 584 878 942"> <thead> <tr> <th colspan="2">Duration of Deduction</th> </tr> <tr> <th>Year</th> <th>3 Years</th> <th>6 Years</th> <th>10 Years</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> <tr> <td>2</td> <td>66%</td> <td>85%</td> <td>95%</td> </tr> <tr> <td>3</td> <td>33%</td> <td>66%</td> <td>80%</td> </tr> <tr> <td>4</td> <td></td> <td>50%</td> <td>65%</td> </tr> <tr> <td>5</td> <td></td> <td>34%</td> <td>50%</td> </tr> <tr> <td>6</td> <td></td> <td>17%</td> <td>40%</td> </tr> <tr> <td>7</td> <td></td> <td></td> <td>30%</td> </tr> <tr> <td>8</td> <td></td> <td></td> <td>20%</td> </tr> <tr> <td>9</td> <td></td> <td></td> <td>10%</td> </tr> <tr> <td>10</td> <td></td> <td></td> <td>5%</td> </tr> </tbody> </table>	Duration of Deduction		Year	3 Years	6 Years	10 Years	1	100%	100%	100%	2	66%	85%	95%	3	33%	66%	80%	4		50%	65%	5		34%	50%	6		17%	40%	7			30%	8			20%	9			10%	10			5%	Subject to approval by designating body.	5/9
Duration of Deduction																																																			
Year	3 Years	6 Years	10 Years																																																
1	100%	100%	100%																																																
2	66%	85%	95%																																																
3	33%	66%	80%																																																
4		50%	65%																																																
5		34%	50%																																																
6		17%	40%																																																
7			30%																																																
8			20%																																																
9			10%																																																
10			5%																																																

TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
34. Purchases of Investment Property by Manufacturers of Recycled Components IC 6-1-1-44	Depreciable personal property used to manufacture recycled components composed of at least 15% coal combustion waste generated in Indiana.	15% of the AV of the investment property in the first year that the investment property is subject to assessment.	May not be claimed in the same year as the Coal Combustion Product Tax Credit.	5/15
35. Enterprise Zone Investment Deduction IC 6-1-1-45	Qualified Investments including buildings, manufacturing or production equipment, retooling, and infrastructure. In the case of an entrepreneur and enterprise district, it includes the purchase of new information technology, new logistical distribution, and new research and development equipment.	The increase in AV of the enterprise zone property as compared to the value in the base year.	The deduction may be claimed for up to 10 years.	5/14
<p>*MH = Mobile Home or Manufactured Home. **Includes real property purchased on contract if the buyer is responsible for property taxes levied on that property.</p>				

2017 Pay 2018 County Property Tax Credits and Net Property Tax Levies

County	Net Assessed Value	Gross Levy	Local Income Tax (LIT) - Funded Credits ^A					Total County-Funded Credits [*]	Circuit Breaker Credits ^A	Final ^{AA} Net Levy
			All Property	% Capped Property	2% Capped Property	3% Capped Property	Non-HS Res.			
Adams	\$1,512,167,237	\$34,170,106	\$0	\$2,191,146	\$0	\$0	\$2,706,993	\$1,334,552	\$30,128,561	
Allen	14,586,996,908	417,924,977	22,065,449	10,927,606	0	0	32,993,055	41,946,249	342,985,673	
Bartholomew	4,202,995,177	92,086,650	0	0	0	0	0	0	5,491,825	
Benton	1,171,885,266	13,600,296	465,842	74,544	0	0	540,386	394,493	12,665,417	
Blackford	452,711,137	12,117,381	0	0	0	0	0	0	10,643,201	
Boone	4,950,708,331	98,916,578	0	0	0	0	0	0	95,199,610	
Brown	1,270,744,620	16,195,697	0	1,590,066	0	0	1,590,066	10,416	14,595,214	
Carroll	1,184,230,363	16,043,124	778,451	0	0	0	778,451	485,189	14,779,484	
Cass	1,352,531,387	42,117,886	6,722,343	0	0	0	6,722,343	7,174,127	28,221,416	
Clark	4,300,413,570	115,677,935	5,189,953	6,414,777	0	0	11,604,731	13,447,694	90,625,511	
Clay	931,131,745	16,912,159	0	1,924,157	0	0	3,648,324	142,772	13,121,063	
Clinton	1,559,011,733	39,686,270	708,866	1,279,742	0	0	3,056,140	3,971,207	32,658,922	
Crawford	297,870,995	8,899,008	0	0	0	0	0	0	7,479,545	
Davess	1,376,353,285	30,044,239	0	1,598,239	0	0	1,598,239	2,872,838	25,573,162	
Dearborn	2,105,572,666	46,640,209	0	0	0	0	0	2,093,821	44,546,388	
Decatur	1,468,548,636	23,601,546	0	462,821	0	0	462,821	625,825	22,512,899	
DeKalb	2,350,827,155	47,138,394	0	3,356,329	0	0	4,788,621	636,517	41,713,256	
Delaware	3,456,551,249	129,182,142	0	5,202,567	0	0	5,202,567	43,592,907	80,386,669	
Dubois	2,251,415,414	46,016,485	0	0	0	0	0	1,869,313	44,147,172	
Elkhart	8,518,836,630	244,583,977	12,294,374	0	0	0	12,294,374	31,325,016	200,964,587	
Fayette	685,132,173	25,453,638	3,609,808	440,472	0	0	4,050,280	5,922,110	15,481,248	
Floyd	3,145,614,699	66,088,752	0	2,405,072	0	0	2,405,072	2,574,146	61,109,535	
Fountain	854,006,174	14,766,208	145,134	152,773	0	0	297,907	452,230	14,016,071	
Franklin	1,014,991,369	15,689,974	0	0	0	0	0	207,591	15,482,383	
Fulton	1,030,903,908	19,607,230	1,063,323	982,201	0	0	2,045,524	471,245	17,090,461	
Gibson	2,131,513,015	44,079,041	0	0	0	0	0	2,918,830	41,160,211	
Grant	2,074,929,717	61,746,190	908,798	5,165,573	0	0	10,795,426	7,913,117	43,037,647	
Greene	983,688,037	23,596,903	0	0	0	0	0	2,325,915	21,270,988	
Hamilton	20,863,092,081	484,357,747	0	0	0	0	0	32,759,587	451,598,160	
Hancock	3,412,634,360	77,367,331	0	5,253,540	0	0	5,253,540	5,518,328	66,595,463	

2017 Pay 2018 County Property Tax Credits and Net Property Tax Levies

County	Net Assessed Value	Gross Levy	All Property	Local Income Tax (LIT) - Funded Credits ^A				Non-HS Res.	Rental Property	Other Credits	Total County-Funded Credits*	Circuit Breaker Credits ^A	Final ^{NA} Net Levy
				1% Capped Property	2% Capped Property	3% Capped Property	Property						
Harrison	1,725,019,656	23,080,324	0	0	0	0	0	0	0	0	92,733	22,987,591	
Hendricks	8,590,269,467	208,182,718	0	6,763,023	0	0	0	0	0	6,763,023	20,238,572	181,181,123	
Henry	1,560,950,479	42,170,128	0	2,163,710	0	0	0	0	0	2,163,710	6,909,677	33,096,741	
Howard	3,599,355,176	120,942,893	0	8,752,666	0	0	0	0	0	8,752,666	22,500,269	90,139,959	
Huntington	1,502,357,435	35,260,773	0	0	0	0	0	0	0	0	6,207,961	29,052,812	
Jackson	1,867,147,828	39,686,725	0	1,591,522	1,482,932	1,306,927	0	0	0	4,381,381	1,072,202	34,233,142	
Jasper	2,437,739,584	31,243,045	6,808,491	0	0	0	0	0	0	6,808,491	13,417	24,421,137	
Jay	987,871,327	21,809,605	0	1,182,775	0	0	833,496	0	0	2,016,271	444,545	19,348,789	
Jefferson	1,303,598,172	29,539,326	0	0	0	0	0	0	0	1,622,821	1,622,821	27,916,505	
Jennings	852,113,971	19,057,978	1,034,385	0	0	0	0	0	0	1,034,385	652,443	17,371,150	
Johnson	6,604,760,631	147,652,354	0	0	0	0	0	0	0	0	14,463,409	133,188,945	
Knox	1,908,063,910	41,472,574	0	0	0	0	0	0	0	0	6,049,006	35,423,568	
Kosciusko	5,552,115,355	79,544,230	0	0	0	0	0	0	0	0	1,481,072	78,063,158	
LaGrange	2,220,939,446	28,015,583	0	1,264,735	0	0	0	0	0	1,264,735	218,026	26,532,822	
Lake	22,361,207,978	816,032,551	100,758,231	0	0	0	0	0	0	100,758,231	109,071,542	606,202,777	
Laporte	5,049,840,774	132,670,762	0	0	0	0	0	0	0	0	22,914,188	109,756,574	
Lawrence	1,468,427,845	38,264,287	3,944,972	0	0	0	0	0	0	3,944,972	3,531,106	30,788,209	
Madison	3,466,229,365	129,274,282	11,494,303	0	0	0	0	0	0	11,494,303	35,704,208	82,075,771	
Marion	39,556,997,139	1,140,747,777	0	12,413,022	0	0	0	0	0	12,413,022	152,258,005	976,076,751	
Marshall	2,529,286,038	45,211,902	0	0	0	0	0	0	0	0	2,379,447	42,832,455	
Martin	379,850,081	6,539,283	0	496,052	0	0	0	0	0	496,052	129,678	5,913,553	
Miami	1,128,405,338	27,708,452	2,946,339	1,804,672	0	0	1,511,705	0	0	6,262,716	3,104,715	18,341,022	
Monroe	6,857,203,562	128,324,209	0	1,614,368	0	0	0	0	0	1,614,368	1,921,008	124,788,834	
Montgom.	2,111,948,129	46,608,278	1,993,157	3,200,006	0	0	0	0	0	5,193,163	2,698,805	38,716,310	
Morgan	3,089,166,404	49,732,825	14,371,850	832,866	0	0	0	0	0	15,204,716	126,914	34,401,196	
Newton	919,593,033	18,182,883	0	0	0	0	0	0	0	0	566,102	17,616,781	
Noble	2,143,710,411	42,388,963	0	2,330,450	0	0	0	0	0	2,330,450	1,109,047	38,949,466	
Ohio	223,382,427	3,949,273	0	0	0	0	0	0	0	0	1,573	3,947,700	
Orange	779,050,394	13,673,148	0	0	0	0	0	0	0	0	168,013	13,505,135	
Owen	729,777,693	14,416,767	0	0	0	0	0	0	0	0	247,759	14,169,008	
Parke	813,334,872	11,786,073	747,683	767,681	0	0	0	0	0	1,515,364	42,698	10,228,011	

2017 Pay 2018 County Property Tax Credits and Net Property Tax Levies

County	Net Assessed Value	Gross Levy	Local Income Tax (LIT) - Funded Credits ^A							Total County-Funded Credits [*]	Circuit Breaker Credits ^A	Final ^{AA} Net Levy
			All Property	1% Capped Property	2% Capped Property	3% Capped Property	Non-HS Res.	Rental Property	Other Credits			
Perry	575,517,553	15,029,363	0	298,977	0	0	0	0	298,977	2,167,974	12,562,412	
Pike	726,393,209	15,846,872	0	0	0	0	0	0	0	697,155	15,149,717	
Porter	9,494,630,324	210,636,656	0	11,420,962	0	0	0	0	11,420,962	7,774,728	191,440,966	
Posey	1,947,926,703	34,831,933	0	376,921	0	0	0	0	376,921	1,505,796	32,949,216	
Pulaski	905,541,871	12,027,841	2,799,332	503,282	0	0	0	0	3,302,613	4,309	8,720,919	
Punam	1,567,820,446	27,312,794	0	1,760,949	0	0	0	0	1,760,949	646,325	24,905,527	
Randolph	1,124,869,244	25,720,792	2,220,729	0	0	0	0	0	2,220,729	3,469,417	20,030,647	
Ripley	1,299,277,390	21,340,820	0	831,474	0	0	0	0	831,474	36,964	20,472,383	
Rush	1,004,236,405	19,080,964	0	312,167	0	0	0	0	312,167	2,525,846	16,242,951	
St. Joseph	8,478,762,714	319,905,525	28,175,436	6,950,333	0	0	0	0	35,125,769	63,208,761	221,570,996	
Scott	714,394,714	16,786,838	0	630,185	0	0	0	0	630,185	1,069,277	15,087,377	
Shelby	2,193,993,106	42,988,381	0	0	0	0	0	0	0	2,445,805	40,542,576	
Spencer	1,622,682,899	24,171,250	0	182,134	0	0	0	0	182,134	155,767	23,833,349	
Starke	981,992,325	19,989,650	0	231,497	0	0	0	0	231,497	957,305	18,800,848	
Steuben	3,025,166,059	38,591,824	1,923,425	312,972	0	0	0	0	2,236,397	191,587	36,163,840	
Sullivan	1,021,484,614	20,886,592	0	0	0	0	0	0	0	904,275	19,982,317	
Switzerland	453,605,176	6,393,291	0	0	0	0	0	0	0	45,754	6,347,537	
Tiptecanoe	7,479,744,082	160,930,494	0	5,464,088	0	0	0	0	5,464,088	8,355,673	147,110,733	
Tipton	929,371,904	18,702,009	0	757,619	0	0	0	0	757,619	1,471,796	16,472,594	
Union	361,950,005	7,366,681	0	0	0	0	0	0	0	453,631	6,913,050	
Vanderburgh	6,908,498,949	213,560,244	56,240	4,042,722	0	0	0	0	4,098,963	29,034,027	180,427,254	
Vermillion	802,227,840	17,887,545	0	0	0	0	0	0	0	1,242,863	16,644,682	
Vigo	3,787,681,436	117,297,022	0	0	0	0	0	0	0	26,395,832	90,901,190	
Wabash	1,331,828,759	26,645,162	1,313,328	1,577,035	0	0	0	0	3,439,778	1,848,325	21,357,059	
Warren	662,563,172	9,713,356	467,536	131,071	0	0	0	0	598,607	33,839	9,080,910	
Warrick	2,962,982,052	51,312,557	0	0	0	0	0	0	0	1,777,092	49,535,465	

2017 Pay 2018 County Property Tax Credits and Net Property Tax Levies

County	Net Assessed Value	Gross Levy	All Property	Local Income Tax (LIT) - Funded Credits [^]					Non-HS Res.	Rental Property	Other Credits	Total County-Funded Credits*	Circuit Breaker Credits [^]	Final ^{^^} Net Levy
				1% Capped Property	2% Capped Property	3% Capped Property	Property	Property						
Washington	1,007,094,437	21,865,895	0	726,509	0	0	589,514	0	0	0	1,316,023	1,282,735	19,267,136	
Wayne	2,400,443,437	72,925,918	0	0	0	0	0	0	0	0	0	14,020,636	58,905,282	
Wells	1,525,560,155	20,471,252	0	2,136,915	0	0	331,508	0	0	0	2,468,423	44,632	17,958,197	
White	2,019,376,920	27,013,891	0	414,678	0	0	0	0	0	0	414,678	385,549	26,213,664	
Whitley	1,501,642,568	28,991,601	0	256,736	0	0	0	0	0	0	256,736	575,197	28,159,668	
TOTALS	\$300,636,993,425	\$7,523,703,057	\$235,007,779	\$133,918,398	\$1,482,932	\$1,306,927	\$13,276,531	\$0	\$0	\$0	\$384,992,567	\$817,308,305	\$6,321,402,184	

* County credits are the abstract or actual credit amounts.

[^] LIT and Circuit Breaker Credits as shown include only non-TIF amounts.

^{^^} Final Net Levy = [Gross Levy] minus [Total County-Funded Credits] minus [Circuit Breaker Credits].

2017 Pay 2018 Average County Property Tax Rates

County	Avg. Gross Rate	Local Income Tax (LIT) - Funded Credit %						Avg. Net Tax Rates ^A					
		All Prop.	1% Prop.	2% Prop.	3% Prop.	Non-HS Res.	Rental Prop.	Other Credits	Hmstd.	Non-HS Res.	Other 2% Real	3% Real / Pers.	
Adams	2.26	0.00	21.54	0.00	0.00	12.71	0.00	0.00	1.77	1.97	2.26	2.26	
Allen	2.87	5.53	7.02	0.00	0.00	0.00	0.00	0.00	2.51	2.71	2.71	2.71	
Bartholomew	2.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.19	2.19	2.19	2.19	
Benton	1.16	3.46	5.71	0.00	0.00	0.00	0.00	0.00	1.05	1.12	1.12	1.12	
Blackford	2.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.68	2.68	2.68	2.68	
Boone	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	2.00	2.00	
Brown	1.27	0.00	38.37	0.00	0.00	0.00	0.00	0.00	0.79	1.27	1.27	1.27	
Carroll	1.35	4.79	0.00	0.00	0.00	0.00	0.00	0.00	1.29	1.29	1.29	1.29	
Cass	3.11	15.77	0.00	0.00	0.00	0.00	0.00	0.00	2.62	2.62	2.62	2.62	
Clark	2.69	4.40	13.28	0.00	0.00	0.00	0.00	0.00	2.21	2.57	2.57	2.57	
Clay	1.82	0.00	48.26	0.00	0.00	48.26	0.00	0.00	0.94	0.94	1.82	1.82	
Clinton	2.55	1.88	16.93	0.00	0.00	16.93	0.00	0.00	2.07	2.07	2.50	2.50	
Crawford	2.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.99	2.99	2.99	2.99	
Daviess	2.18	0.00	20.71	0.00	0.00	0.00	0.00	0.00	1.73	2.18	2.18	2.18	
Dearborn	2.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.22	2.22	2.22	2.22	
Decatur	1.61	0.00	7.46	0.00	0.00	0.00	0.00	0.00	1.49	1.61	1.61	1.61	
DeKalb	2.01	0.00	26.47	0.00	0.00	26.47	0.00	0.00	1.47	1.47	2.01	2.01	
Delaware	3.74	0.00	17.15	0.00	0.00	0.00	0.00	0.00	3.10	3.74	3.74	3.74	
Dubois	2.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.04	2.04	2.04	2.04	
Elkhart	2.87	5.29	0.00	0.00	0.00	0.00	0.00	0.00	2.72	2.72	2.72	2.72	
Fayette	3.72	14.01	9.31	0.00	0.00	0.00	0.00	0.00	2.85	3.19	3.19	3.19	
Floyd	2.10	0.00	8.83	0.00	0.00	0.00	0.00	0.00	1.92	2.10	2.10	2.10	
Fountain	1.73	0.97	5.58	0.00	0.00	0.00	0.00	0.00	1.62	1.71	1.71	1.71	
Franklin	1.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.55	1.55	1.55	1.55	
Fulton	1.90	5.32	23.41	0.00	0.00	0.00	0.00	0.00	1.36	1.80	1.80	1.80	
Gibson	2.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.07	2.07	2.07	2.07	

2017 Pay 2018 Average County Property Tax Rates

County	Avg. Gross Rate	Local Income Tax (LIT) - Funded Credit %						Avg. Net Tax Rates ^A				
		All Prop.	1% Prop.	2% Prop.	3% Prop.	Non-HS Res.	Rental Prop.	Other Credits	Hmsstd.	Non-HS Res.	Other 2% Real	3% Real / Pers.
Grant	2.98	1.45	37.31	0.00	0.00	37.31	0.00	0.00	1.82	1.82	2.93	2.93
Greene	2.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.40	2.40	2.40	2.40
Hamilton	2.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.32	2.32	2.32	2.32
Hancock	2.27	0.00	13.08	0.00	0.00	0.00	0.00	0.00	1.97	2.27	2.27	2.27
Harrison	1.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.34	1.34	1.34	1.34
Hendricks	2.42	0.00	6.69	0.00	0.00	0.00	0.00	0.00	2.26	2.42	2.42	2.42
Henry	2.70	0.00	18.46	0.00	0.00	0.00	0.00	0.00	2.20	2.70	2.70	2.70
Howard	3.36	0.00	31.37	0.00	0.00	0.00	0.00	0.00	2.31	3.36	3.36	3.36
Huntington	2.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.35	2.35	2.35	2.35
Jackson	2.13	0.00	15.29	14.17	6.74	0.00	0.00	0.00	1.80	1.82	1.82	1.98
Jasper	1.28	28.27	0.00	0.00	0.00	0.00	0.00	0.00	0.92	0.92	0.92	0.92
Jay	2.21	0.00	44.07	0.00	0.00	31.43	0.00	0.00	1.23	1.51	2.21	2.21
Jefferson	2.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.27	2.27	2.27	2.27
Jennings	2.24	5.44	0.00	0.00	0.00	0.00	0.00	0.00	2.11	2.11	2.11	2.11
Johnson	2.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.24	2.24	2.24	2.24
Knox	2.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.17	2.17	2.17	2.17
Kosciusko	1.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.43	1.43	1.43	1.43
LaGrange	1.26	0.00	16.02	0.00	0.00	0.00	0.00	0.00	1.06	1.26	1.26	1.26
Lake	3.65	13.00	0.00	0.00	0.00	0.00	0.00	0.00	3.17	3.17	3.17	3.17
LaPorte	2.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.63	2.63	2.63	2.63
Lawrence	2.61	10.39	0.00	0.00	0.00	0.00	0.00	0.00	2.33	2.33	2.33	2.33
Madison	3.73	8.73	0.00	0.00	0.00	0.00	0.00	0.00	3.40	3.40	3.40	3.40
Marion	2.88	0.00	3.60	0.00	0.00	0.00	0.00	0.00	2.78	2.88	2.88	2.88
Marshall	1.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.79	1.79	1.79	1.79
Martin	1.72	0.00	33.53	0.00	0.00	0.00	0.00	0.00	1.14	1.72	1.72	1.72

2017 Pay 2018 Average County Property Tax Rates

County	Avg. Gross Rate	Local Income Tax (LIT) - Funded Credit %						Other Credits	Hmstd.	Avg. Net Tax Rates^		
		All Prop.	1% Prop.	2% Prop.	3% Prop.	Non-HS Res.	Rental Prop.			Non-HS Res.	2% Real	Other 3% Real
Miami	2.46	10.69	35.16	0.00	0.00	28.14	0.00	0.00	1.33	1.50	2.19	2.19
Monroe	1.87	0.00	3.57	0.00	0.00	0.00	0.00	0.00	1.80	1.87	1.87	1.87
Montgomery	2.21	4.36	31.29	0.00	0.00	0.00	0.00	0.00	1.42	2.11	2.11	2.11
Morgan	1.61	29.43	4.31	0.00	0.00	0.00	0.00	0.00	1.07	1.14	1.14	1.14
Newton	1.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.98	1.98	1.98	1.98
Noble	1.98	0.00	20.57	0.00	0.00	0.00	0.00	0.00	1.57	1.98	1.98	1.98
Ohio	1.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.77	1.77	1.77	1.77
Orange	1.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.76	1.76	1.76	1.76
Owen	1.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.98	1.98	1.98	1.98
Parke	1.45	6.24	37.89	0.00	0.00	0.00	0.00	0.00	0.81	1.36	1.36	1.36
Perry	2.61	0.00	8.28	0.00	0.00	0.00	0.00	0.00	2.40	2.61	2.61	2.61
Pike	2.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.18	2.18	2.18	2.18
Porter	2.22	0.00	12.64	0.00	0.00	0.00	0.00	0.00	1.94	2.22	2.22	2.22
Posey	1.79	0.00	4.78	0.00	0.00	0.00	0.00	0.00	1.70	1.79	1.79	1.79
Pulaski	1.33	22.81	27.97	0.00	0.00	0.00	0.00	0.00	0.65	1.03	1.03	1.03
Putnam	1.74	0.00	24.94	0.00	0.00	0.00	0.00	0.00	1.31	1.74	1.74	1.74
Randolph	2.29	8.53	0.00	0.00	0.00	0.00	0.00	0.00	2.09	2.09	2.09	2.09
Ripley	1.64	0.00	12.48	0.00	0.00	0.00	0.00	0.00	1.44	1.64	1.64	1.64
Rush	1.90	0.00	8.33	0.00	0.00	0.00	0.00	0.00	1.74	1.90	1.90	1.90
St. Joseph	3.77	8.84	5.80	0.00	0.00	0.00	0.00	0.00	3.22	3.44	3.44	3.44
Scott	2.35	0.00	15.60	0.00	0.00	0.00	0.00	0.00	1.98	2.35	2.35	2.35
Shelby	1.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.96	1.96	1.96	1.96
Spencer	1.49	0.00	4.56	0.00	0.00	0.00	0.00	0.00	1.42	1.49	1.49	1.49
Starke	2.04	0.00	5.77	0.00	0.00	0.00	0.00	0.00	1.92	2.04	2.04	2.04
Steuben	1.28	5.53	4.01	0.00	0.00	0.00	0.00	0.00	1.15	1.21	1.21	1.21
Sullivan	2.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.04	2.04	2.04	2.04

2017 Pay 2018 Average County Property Tax Rates

County	Avg. Gross Rate	Local Income Tax (LIT) - Funded Credit %						Avg. Net Tax Rates [^]			
		All Prop.	1% Prop.	2% Prop.	3% Prop.	Non-HS Res.	Other Credits	Hmstd.	Non-HS Res.	Other 2% Real	3% Real / Pers.
Switzerland	1.41	0.00	0.00	0.00	0.00	0.00	0.00	1.41	1.41	1.41	1.41
Tiptecanoe	2.15	0.00	11.66	0.00	0.00	0.00	0.00	1.90	2.15	2.15	2.15
Tipton	2.01	0.00	18.06	0.00	0.00	0.00	0.00	1.65	2.01	2.01	2.01
Union	2.04	0.00	0.00	0.00	0.00	0.00	0.00	2.04	2.04	2.04	2.04
Vanderburgh	3.09	0.00	6.22	0.00	0.00	0.00	0.00	2.90	3.09	3.09	3.09
Vermillion	2.23	0.00	0.00	0.00	0.00	0.00	0.00	2.23	2.23	2.23	2.23
Vigo	3.10	0.00	0.00	0.00	0.00	0.00	0.00	3.10	3.10	3.10	3.10
Wabash	2.00	4.95	24.60	0.00	0.00	13.53	0.00	1.41	1.63	1.90	1.90
Warren	1.47	4.75	8.49	0.00	0.00	0.00	0.00	1.27	1.40	1.40	1.40
Warrick	1.73	0.00	0.00	0.00	0.00	0.00	0.00	1.73	1.73	1.73	1.73
Washington	2.17	0.00	13.75	0.00	0.00	15.38	0.00	1.87	1.84	2.17	2.17
Wayne	3.04	0.00	0.00	0.00	0.00	0.00	0.00	3.04	3.04	3.04	3.04
Wells	1.34	0.00	40.10	0.00	0.00	16.83	0.00	0.80	1.12	1.34	1.34
White	1.34	0.00	8.97	0.00	0.00	0.00	0.00	1.22	1.34	1.34	1.34
Whitley	1.93	0.00	2.60	0.00	0.00	0.00	0.00	1.88	1.93	1.93	1.93
State Avg.	2.50	3.10	8.50	0.08	0.04	0.85	0.00	2.21	2.40	2.42	2.42

* County credits are the abstract or actual amounts.

[^] Average Net Rates are pre-circuit breaker.

Net Assessed Value and Net Tax by Property Class
2017 Pay 2018

PERSONAL PROPERTY	Net Assessed Value	% of Total	Net Tax	% of Total
Business Depreciable Assets:				
Commercial	\$ 13,779,698,338	4.17%	\$ 360,168,875	5.11%
Industrial	20,757,953,492	6.28%	541,497,841	7.68%
Agricultural	2,780,009,943	0.84%	43,246,050	0.61%
Utilities	13,352,418,819	4.04%	280,301,066	3.98%
Total Business Personal Property	\$ 50,670,080,593	15.33%	\$ 1,225,213,833	17.39%

REAL PROPERTY	Net Assessed Value	% of Total	Net Tax	% of Total
Business:				
Commercial	\$ 51,262,727,126	15.51%	\$ 1,323,318,277	18.78%
Commercial Apartments	14,602,271,946	4.42%	317,116,888	4.50%
Industrial	20,129,828,937	6.09%	519,171,458	7.37%
Agricultural	32,185,069,942	9.74%	502,260,059	7.13%
Subtotal	\$ 118,179,897,951	35.76%	\$ 2,661,866,683	37.77%

Net Assessed Value and Net Tax by Property Class
2017 Pay 2018

	<u>Net Assessed Value</u>	<u>% of Total</u>	<u>Net Tax</u>	<u>% of Total</u>
Residential:				
Residential Homestead	\$ 110,498,808,846	33.44%	\$ 2,195,884,336	31.16%
Agricultural Homestead	5,921,541,815	1.79%	89,306,236	1.27%
Nonhomestead Residential	43,454,767,670	13.15%	835,447,311	11.85%
Subtotal	\$ 159,875,118,331	48.38%	\$ 3,120,637,883	44.28%
Other:				
Utilities	\$ 1,141,537,735	0.35%	\$25,024,233	0.36%
Exempt Organizations	570,482,968	0.17%	14,686,859	0.21%
Total Real Property	\$ 279,767,036,985	84.67%	\$ 5,822,215,658	82.61%
TOTAL ALL PROPERTY	\$ 330,437,117,578	100.00%	\$ 7,047,429,491	100.00%

SUMMARY OF ALL PROPERTY

Commercial	\$ 79,644,697,410	24.10%	\$ 2,000,604,040	28.39%
Industrial	40,887,782,429	12.37%	1,060,669,300	15.05%
Residential Real	159,875,118,331	48.38%	3,120,637,883	44.28%
Agricultural Business	34,965,079,885	10.58%	545,506,110	7.74%
Utilities	14,493,956,555	4.39%	305,325,299	4.33%
Exempt Organizations	570,482,968	0.17%	14,686,859	0.21%
TOTAL ALL PROPERTY	\$ 330,437,117,578	100.00%	\$ 7,047,429,491	100.00%

Net Assessed Value and Net Tax by Property Class
2016 Payable 2017

TIF SUMMARY

	<u>Net Assessed Value</u>	<u>% of Total</u>	<u>Net Tax</u>	<u>% of Total</u>
Personal Property:				
Personal Property - Non-TIF	\$46,597,098,334	14.10%	\$1,123,411,081	15.94%
Personal Property - TIF	4,072,982,259	1.23%	101,802,752	1.44%
Total Personal Property	\$50,670,080,593	15.33%	\$1,225,213,833	17.39%
Real Property:				
Real Property - Non-TIF	\$257,189,663,810	77.83%	\$5,241,715,560	74.38%
Real Property - TIF	22,577,373,175	6.83%	580,500,098	8.24%
Total Real Property	\$279,767,036,985	84.67%	\$5,822,215,658	82.61%
All Property:				
Non-TIF	\$303,786,762,144	91.93%	\$6,365,126,641	90.32%
TIF	26,650,355,434	8.07%	682,302,850	9.68%
Total All Property	\$330,437,117,578	100.00%	\$7,047,429,491	100.00%

NOTES:

The residential homestead category includes (1) the entire single-family home parcel if a standard deduction is present, (2) mobile home homesteads, and (3) the homestead-qualified portion of other property types, except agriculture. Residential property includes properties with 1-3 living units. Agricultural business real property includes all nonhomestead agricultural real property. The amounts listed under "Exempt Organizations" are the nonexempt AV and tax billed to those entities. Net tax is net of all credits, as applicable. Net assessed value and net levy amounts include AV and tax on TIF property

Data 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. 48030-413100; 417590

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

RATE: 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

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

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 U.S. 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 2014	\$491,285
	FY 2015	\$551,318
	FY 2016*	\$47,767
	FY 2017**	\$1,187,114
	FY 2018	\$237,653

*Drop in revenue reflects a shift in the tax payment due date. In addition, FY 2016 revenue does not include \$806 received from the 2015 tax amnesty program (Fund 1000-19600).

**Increase in FY 2017 revenue due to shift in the tax payment due date.

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 Fort Wayne Airport Authority quarterly.

AUTO RENTAL EXCISE TAX

IC 6-6-9

ACCT. NO. 45050-413200

TAXPAYER: Any person who rents an automobile or truck weighing less than 11,000 lbs. 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 lbs. and vehicles leased as part of a funeral.

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2014	\$12,511,343
	FY 2015	\$12,543,768
	FY 2016*	\$13,172,014
	FY 2017	\$13,912,072
	FY 2018	\$13,738,811

*FY 2016 revenue does not include \$18 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: On or before 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 within the taxing district where the tax is collected.

COMMERCIAL VEHICLE EXCISE TAX

IC 6-6-5.5
413300

ACCT. NO. 75115-

TAXPAYER: Owners of Indiana-based and out-of-state vehicles subject to International Registration Plan (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 (revenue collected in previous fiscal year) 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 as well. CVET is reduced by 50% for farm vehicles.

PROCEDURE: The Bureau of Motor Vehicles is required to collect the CVET 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.

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.

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government, volunteer fire departments or ambulance service, mobile homes, motor homes, vehicles assessed under the public utility tax, buses subject to IRP registration, vehicles subject to the motor vehicle excise tax, vehicles owned or leased by an institution of higher education, farm wagons, and vehicles held in inventory.

REVENUE:	Total CVET Revenue	State CVET Capture	Net Local CVET Revenue
CY 2013	\$61,455,610	\$18,330,501	\$43,125,109
CY 2014	\$57,558,506	\$17,168,101	\$40,390,405
CY 2015	\$64,640,337	\$19,280,421	\$45,359,916
CY 2016	\$57,582,886	\$17,175,365	\$40,407,521
CY 2017	\$55,830,899	\$16,652,809	\$39,178,090

ADMINISTRATION: Department of State Revenue; Bureau of Motor Vehicles

DISTRIBUTION: Local civil taxing units and school corporations.

STATE CVET CAPTURE: The state retains a portion of CVET taxes. The amount retained is proportional to the former property tax levies for welfare, childrens' welfare, and school operating that the state assumed in CY 2009.

CY 2017 CVET by County

County	Total CVET Revenue	State CVET Capture	Net Local CVET Revenue
Adams	\$ 248,382	\$ 74,671	\$ 173,711
Allen	3,202,475	932,867	2,269,608
Bartholomew	574,440	233,919	340,521
Benton	165,344	56,083	109,261
Blackford	99,546	27,048	72,498
Boone	436,131	148,418	287,713
Brown	127,889	43,836	84,053
Carroll	202,041	68,056	133,985
Cass	316,557	95,578	220,979
Clark	1,289,895	363,928	925,967
Clay	216,197	66,959	149,238
Clinton	418,740	107,476	311,264
Crawford	18,722	5,695	13,027
Daviess	411,065	113,833	297,232
Dearborn	169,192	58,337	110,855
Decatur	281,289	102,059	179,230
DeKalb	250,040	80,582	169,458
Delaware	919,507	294,406	625,101
Dubois	553,316	175,983	377,333
Elkhart	1,699,425	467,369	1,232,056
Fayette	100,601	34,654	65,947
Floyd	337,014	96,684	240,330
Fountain	86,168	31,969	54,199
Franklin	132,065	51,339	80,726
Fulton	203,470	77,709	125,761
Gibson	526,584	173,866	352,718
Grant	398,402	142,439	255,963
Greene	217,160	71,320	145,840
Hamilton	1,159,723	386,549	773,174
Hancock	586,872	186,970	399,902

County	Total CVET Revenue	State CVET Capture	Net Local CVET Revenue
Harrison	214,095	83,715	130,380
Hendricks	1,027,403	290,454	736,949
Henry	260,492	84,360	176,132
Howard	471,197	146,863	324,334
Huntington	344,629	103,021	241,608
Jackson	433,462	152,631	280,831
Jasper	609,217	249,902	359,315
Jay	117,179	33,201	83,978
Jefferson	72,868	25,430	47,438
Jennings	239,527	69,731	169,796
Johnson	514,515	145,587	368,928
Knox	477,863	155,233	322,630
Kosciusko	530,998	197,429	333,569
LaGrange	199,659	74,927	124,732
Lake	4,681,310	1,176,640	3,504,670
LaPorte	1,163,543	363,291	800,252
Lawrence	350,641	94,406	256,235
Madison	1,055,460	276,289	779,171
Marion	10,237,474	2,585,557	7,651,917
Marshall	454,207	157,451	296,756
Martin	112,843	33,723	79,120
Miami	210,858	78,011	132,847
Monroe	806,368	284,694	521,674
Montgomery	286,330	95,607	190,723
Morgan	391,266	139,922	251,344
Newton	188,619	61,414	127,205
Noble	244,633	76,019	168,614
Ohio	25,243	13,276	11,967
Orange	304,210	91,399	212,811
Owen	174,658	52,226	122,432
Parke	75,453	21,852	53,601
Perry	134,737	41,891	92,846
Pike	147,055	45,377	101,678
Porter	1,618,962	469,942	1,149,020
Posey	260,176	99,454	160,722
Pulaski	203,533	75,745	127,788
Putnam	202,176	71,297	130,879
Randolph	231,495	84,715	146,780
Ripley	136,031	53,990	82,041
Rush	112,036	44,600	67,436
St. Joseph	2,887,907	731,487	2,156,420
Scott	73,005	23,276	49,729
Shelby	332,273	118,391	213,882
Spencer	241,019	85,871	155,148
Starke	111,499	34,814	76,685
Steuben	246,097	97,452	148,645
Sullivan	154,185	47,105	107,080
Switzerland	10,111	3,776	6,335
Tippecanoe	1,135,413	410,462	724,951
Tipton	142,630	44,398	98,232
Union	39,097	13,064	26,033
Vanderburgh	2,101,163	709,332	1,391,831
Vermillion	155,688	46,240	109,448
Vigo	685,004	182,372	502,632
Wabash	301,427	114,246	187,181
Warren	49,396	16,330	33,066
Warrick	238,001	79,743	158,258
Washington	152,591	43,932	108,659
Wayne	841,923	244,142	597,781
Wells	415,302	125,768	289,534
White	381,688	139,299	242,389
Whitley	464,807	169,435	295,372
STATE TOTALS	\$55,830,899	\$16,652,809	\$39,178,090

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.

TAX BASE:

Excise Surtax: Passenger cars, motorcycles, motor-driven cycles, and trucks with a gross weight of 11,000 lbs. or less.

Wheel Tax: Buses, recreational vehicles, semi-trailers, tractors, trailers over 3,000 lbs., 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. For counties using a transportation management plan, the maximum percentage rate is increased to 20% and the maximum flat rate is increased to \$50.

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. The maximum rate is increased to \$80 for counties using a transportation management plan.

PROCEDURE: The County Surtax and Wheel Tax may be adopted by either the county council or the county income tax council. Both taxes must be adopted or rescinded simultaneously.

The County Surtax or Wheel Tax is paid when the vehicle is registered. \$0.15 of the tax collected for each transaction is deposited in the BMV Commission Fund, if collected by the BMV; or in the Motor Carrier Regulation Fund if collected by the Department of State Revenue.

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 County 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 County Surtax.

ADMINISTRATION: License branches and the Department of State Revenue are responsible for collecting the taxes.

	Wheel Tax	Surtax	Total
CY 2013	\$10,073,541	\$65,508,568	\$75,582,109
CY 2014	\$11,507,094	\$69,780,903	\$81,287,997
CY 2015*	\$11,805,408	\$74,672,836	\$86,478,244
CY 2016**	\$12,400,497	\$77,376,660	\$89,777,157
CY 2017***	\$13,668,054	\$88,773,039	\$97,441,093

*Blackford and Kosciusko surtax/wheel tax were first effective in CY 2015.

**Fulton and Miami County surtax/wheel tax were first effective in CY 2016.

***Huntington County surtax/wheel tax was first effective in CY 2017.

REVENUE: CY 2017

County	Wheel Tax	Surtax	Total
Allen	\$1,162,997	\$6,568,601	\$7,731,598
Blackford	58,836	324,573	383,409
Brown	182,458	568,961	751,419
Carroll	132,639	545,207	677,846
Cass	111,720	909,755	1,021,475
Clay	162,754	666,148	828,903
Clinton	268,645	819,639	1,088,284
Daviess	141,430	597,250	738,680
Decatur	123,696	1,317,497	1,441,193
Delaware	234,287	2,350,307	2,584,594
Dubois	210,360	862,314	1,072,673
Elkhart	618,777	4,617,634	5,236,411
Fayette	53,770	582,025	635,795
Fountain	101,382	432,114	533,496
Fulton	120,112	540,844	660,956
Gibson	44,211	658,328	702,539
Greene	123,437	842,798	966,235
Hancock	290,232	1,913,085	2,203,316
Hendricks	620,087	3,795,513	4,415,600
Henry	363,190	1,796,076	2,159,266
Howard	109,234	1,534,098	1,643,332
Huntington	214,904	883,880	1,098,784
Jay	137,570	301,699	439,269
Johnson	419,013	3,490,834	3,909,847
Kosciusko	736,865	1,990,489	2,727,354
LaGrange	75,643	294,789	370,433
Lawrence	100,646	1,161,238	1,261,884
Madison	294,075	2,976,910	3,270,985
Marion	2,037,890	14,732,641	16,770,531
Miami	139,796	673,381	813,177
Monroe	352,858	2,523,043	2,875,901
Montgomery	137,069	915,348	1,052,417
Morgan	394,157	1,889,840	2,283,996
Noble	258,282	748,468	1,006,750
Owen	80,633	571,093	651,726
Parke	94,434	254,489	348,923
Perry	42,007	289,389	331,395
Posey	146,719	517,183	663,903
Putnam	218,472	880,343	1,098,815
Randolph	212,658	635,938	848,596
Rush	149,880	437,653	587,533
St Joseph	499,398	5,811,271	6,310,669
Shelby	298,288	1,155,428	1,453,716

County	Wheel Tax	Surtax	Total
Sullivan	98,373	337,899	436,272
Tippecanoe	274,726	2,726,841	3,001,567
Tipton	123,198	423,086	546,284
Union	64,698	189,484	254,182
Vanderburgh	267,027	1,290,931	1,557,957
Vermillion	98,395	165,921	264,316
Vigo	111,603	1,334,034	1,445,636
Warrick	84,418	1,229,199	1,313,616
Wells	134,232	336,304	470,537
Whitley	135,873	361,227	497,100
TOTAL (53)	\$13,668,054	\$83,773,039	\$97,441,093

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. It may also be used for the county's, city's, or town's contribution to obtain a grant from the state's Local Road and Bridge Matching Grant Fund under IC 8-23-30. In Marion County, the city-county council may appropriate surtax revenue to the Indianapolis Department of Transportation.

P.L. 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 the box office or from an 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 sponsored by educational institutions, religious organizations, and charitable organizations; tickets sold on a per-vehicle basis.

REVENUE:	CY 2013	\$568,222
	CY 2014	\$428,021
	CY 2015	\$464,296
	CY 2016	\$577,661
	CY 2017	\$506,061

DISTRIBUTION: Revenue is deposited into the city ticket tax fund. Revenue may be used to construct or improve public thoroughfares or highways to improve ingress or egress to and from the facility (including payment on bonds or leases entered into for such improvements) and to connect the facility to the city's public sewer system.

MARION COUNTY ADMISSIONS TAX

IC 6-9-13

ACCT. NO. 73314-418530

TAXPAYER: Each person who pays a price for admission to any event held in the Lucas Oil Stadium, the Convention Center, Victory Field, or Bankers Life Fieldhouse (all located in Marion County).

RATE: 10% of the price of admission. (The rate was 6% prior to March 1, 2013.)

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

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 2014	\$14,151,694
	FY 2015	\$13,166,486
	FY 2016	\$12,963,904
	FY 2017	\$13,620,514
	FY 2018	\$14,904,453

NOTE: Beginning January 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. 45720-418840

TAXPAYER: Any person who rents an automobile or truck weighing less than 11,000 lbs. 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: 6% of the gross retail income from the transaction. (The rate was 4% prior to March 1, 2013.)

PROCEDURE: Same manner as the Sales Tax.

EXEMPTIONS: Trucks weighing over 11,000 lbs.; 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, Department of State Revenue

REVENUE:	FY 2014	\$6,486,230
	FY 2015	\$7,654,539
	FY 2016*	\$6,928,639
	FY 2017	\$7,190,200
	FY 2018	\$7,899,788

*FY 2016 revenue does not include \$2,674 received from the 2015 tax amnesty program (Fund 1000-19600).

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

MOTOR VEHICLE EXCISE TAX

IC 6-6-5

TAXPAYER: Owners of passenger cars, motorcycles, motor-driven cycles, and trucks with a declared gross weight of 11,000 lbs. or less.

TAX BASE: The vehicle's value in the first year in which it is offered for sale as a new vehicle in Indiana and year of manufacture. For vehicles beginning with the 1990 model year, the first year value is adjusted for inflation.

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

- (1) \$8 for trailers up to 9,000 lbs.;
- (2) \$10 for motor driven cycles;
- (3) \$30 for mini-trucks;
- (4) \$8 for military-type vehicles; and
- (5) \$12 for vehicles manufactured before 1981.

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 \$236,212,440 per year. In addition, there is a \$203,688 annual transfer from the General Fund.

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government; mobile homes, motor homes, trucks weighing over 11,000 lbs., 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 the Commercial Vehicle Excise Tax or the RV and Truck Camper Excise Tax.

STATE EXCISE TAX CAPTURE: The state retains a portion of motor vehicle excise tax. The amount retained is proportional to the former property tax levies for welfare, children's welfare, school operating, and the health care for the indigent fund that the state assumed in CY 2009.

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 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 for surviving spouses of WWI veterans 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 property tax deduction. Qualified veterans or surviving spouses who do not own property are eligible for a credit of \$70 per vehicle for up to two vehicles.

An owner of a motor vehicle totally destroyed and not replaced may receive a credit equal to 1/12 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 by the owner during the immediately preceding registration year.

Refunds for Excise Tax may be processed for name changes, destroyed vehicles, or vehicles registered out of state for same period of time tax was paid to Indiana with supporting documents. The owner of a vehicle registered with the Bureau is entitled to a refund of taxes paid 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) 1/12 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.

A \$3 fee is assessed by the Bureau of Motor Vehicles for all refund transactions.

PROCEDURE: The excise tax must be paid when the vehicle is required to be registered according to the following annual registration chart.

Vehicle age equals the current calendar year minus the vehicle's model year.

**Motor Vehicle Excise Tax Rate Schedule
Adjusted New Value and Classification**

	Age	0	1	2	3	4	5	6	7	8	9
Up to \$1,499	I	12	12	12	12	12	12	12	12	12	12
\$1,500 to \$2,249	II	36	30	27	24	18	12	12	12	12	12
\$2,250 to \$2,999	III	50	50	42	33	24	18	12	12	12	12
\$3,000 to \$3,999	IV	50	50	50	50	48	36	24	18	12	12
\$4,000 to \$5,499	V	66	57	50	50	50	50	42	24	12	12
\$5,500 to \$6,999	VI	84	74	63	52	50	50	49	30	18	12
\$7,000 to \$8,499	VII	103	92	77	64	52	50	50	40	21	12
\$8,500 to \$9,999	VIII	123	110	93	78	64	50	50	50	34	12
\$10,000 to 12,499	IX	150	134	115	98	82	65	52	50	40	12
\$12,500 to 14,999	X	172	149	130	112	96	79	65	53	50	12
\$15,000 to 17,999	XI	207	179	156	135	115	94	78	64	50	21
\$18,000 to 21,999	XII	250	217	189	163	139	114	94	65	50	26
\$22,000 to 24,999	XIII	300	260	225	184	150	121	96	65	50	30
\$25,000 to 29,999	XIV	350	304	265	228	195	160	132	91	50	36
\$30,000 to 34,999	XV	406	353	307	257	210	169	134	91	50	42
\$35,000 to 42,499	XVI	469	407	355	306	261	214	177	129	63	49
\$42,500 and over	XVII	532	461	398	347	296	242	192	129	63	50

Annual Registration Date

Company-Owned Excise-Taxable	January 31
Rentals, Heavy Trucks, Trailers, and Buses	February 28
School Bus, Special Purpose Bus	September 28
General Assembly and State Official Plates	December 14
International Registration Plan (IRP)	Staggered

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

AAAA-ARNN	February 7	LOPF-MART	July 21
ARNO-BATE	February 14	MARU-MCKI	July 28
BATF-BLAI	February 21	MCKJ-MILL	August 7
BLAJ-BRID	February 28	MILM-MUND	August 14
BRIE-BUSD	March 7	MUNE-NUNG	August 21
BUSE-CHAN	March 14	NUNH-PATT	August 28
CHAO-CONN	March 21	PATU-PONT	September 7
CONO-CURL	March 28	PONU-REDM	September 14
CURM-DICE	April 7	REDN-ROBE	September 21
DICF-EDDY	April 14	ROBF-SANC	September 28
EDEA-FERG	April 21	SAND-SERM	October 7
FERH-FRYA	April 28	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
LAWS-LOPE	July 14		

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:

CY	Actual Excise Tax Paid at License Branch	State Excise Tax Replacement	Total Excise Tax Revenue	State Excise Tax Capture	Net Local Excise Tax Revenue
2013	\$409,578,892	\$236,416,128	\$645,995,020	\$215,681,010	\$430,314,010
2014	\$419,197,439	\$236,416,128	\$655,613,567	\$219,678,404	\$435,935,163
2015	\$417,531,071	\$236,416,128	\$653,947,199	\$217,150,074	\$436,797,125
2016	\$437,547,423	\$236,416,128	\$673,963,551	\$225,627,094	\$448,336,457
2017	\$501,564,831	\$236,416,128	\$737,980,959	\$240,885,370	\$497,095,589

DISTRIBUTION: Net local 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 as described above. A \$1.70 service charge per vehicle is retained and deposited in the Bureau of Motor Vehicles Commission Fund.

CY2017 Excise Tax Collections by County

County	Actual Excise Tax Paid at License Branch	State Excise Tax Replmnt.	Total Excise Tax Revenue	State Excise Tax Capture	Net Local Excise Tax Revenue
Adams	\$ 1,994,381	\$ 839,122	\$ 2,833,503	\$ 893,585	\$ 1,939,918
Allen	26,823,954	12,360,366	39,184,320	12,089,870	27,094,450
Bartholomew	6,664,431	3,079,694	9,744,125	3,040,374	6,703,751
Benton	668,686	294,723	963,409	328,760	634,649
Blackford	850,254	370,604	1,220,858	354,182	866,676
Boone	6,897,304	3,392,290	10,289,594	3,417,959	6,871,635
Brown	1,298,234	563,495	1,861,729	648,986	1,212,743
Carroll	1,694,339	763,845	2,458,184	812,754	1,645,430
Cass	2,554,361	1,121,632	3,675,993	1,103,296	2,572,697
Clark	8,465,545	3,786,605	12,252,150	4,160,456	8,091,694
Clay	1,806,088	787,244	2,593,332	801,414	1,791,918
Clinton	2,407,553	1,069,363	3,476,916	971,915	2,505,001
Crawford	644,924	250,327	895,251	298,180	597,071
Daviess	2,160,631	961,995	3,122,626	825,324	2,297,302
Dearborn	4,168,810	1,880,878	6,049,688	2,191,563	3,858,125
Decatur	2,041,176	921,922	2,963,098	995,358	1,967,740
DeKalb	3,206,742	1,387,873	4,594,615	1,509,975	3,084,640
Delaware	7,312,249	3,365,931	10,678,180	3,673,962	7,004,218
Dubois	3,789,684	1,725,014	5,514,698	1,848,135	3,666,563
Elkhart	13,659,398	6,036,000	19,695,398	5,902,084	13,793,314
Fayette	1,389,843	577,541	1,967,384	684,554	1,282,830
Floyd	6,077,060	2,768,607	8,845,667	3,095,721	5,749,946
Fountain	1,208,549	530,179	1,738,728	604,120	1,134,608
Franklin	1,777,334	768,661	2,545,995	970,368	1,575,627
Fulton	1,601,517	720,264	2,321,781	847,481	1,474,300
Gibson	2,924,372	1,371,805	4,296,177	1,337,740	2,958,437
Grant	4,292,130	1,891,909	6,184,039	2,295,333	3,888,706
Greene	2,331,582	1,023,896	3,355,478	1,081,221	2,274,257
Hamilton	36,605,451	21,960,655	58,566,106	19,220,721	39,345,385
Hancock	7,073,604	3,394,428	10,468,032	3,229,952	7,238,080
Harrison	3,172,084	1,385,533	4,557,617	1,767,478	2,790,139
Hendricks	14,894,872	7,284,884	22,179,756	6,173,262	16,006,494
Henry	3,406,885	1,543,336	4,950,221	1,621,705	3,328,516
Howard	6,797,953	3,298,104	10,096,057	3,217,085	6,878,972
Huntington	2,709,179	1,212,765	3,921,944	1,189,282	2,732,662
Jackson	3,134,411	1,372,878	4,507,289	1,628,108	2,879,181
Jasper	2,880,761	1,314,092	4,194,853	1,649,914	2,544,939
Jay	1,265,620	519,421	1,785,041	533,809	1,251,232
Jefferson	2,124,182	920,061	3,044,243	1,095,283	1,948,960
Jennings	1,784,756	727,539	2,512,295	929,122	1,583,173
Johnson	13,107,654	6,324,502	19,432,156	5,712,501	13,719,655

County	Actual Excise Tax Paid at License Branch	State Excise Tax Replmnt.	Total Excise Tax Revenue	State Excise Tax Capture	Net Local Excise Tax Revenue
Knox	2,736,561	1,276,511	4,013,072	1,259,686	2,753,386
Kosciusko	6,159,449	2,755,308	8,914,757	3,559,991	5,354,766
LaGrange	1,989,718	832,205	2,821,923	1,183,548	1,638,375
Lake	36,167,305	17,350,354	53,517,659	17,507,223	36,010,436
LaPorte	8,218,657	3,668,344	11,887,001	3,872,563	8,014,438
Lawrence	3,292,112	1,475,514	4,767,626	1,431,810	3,335,816
Madison	9,174,267	4,236,015	13,410,282	4,081,880	9,328,402
Marion	64,675,670	30,437,288	95,112,958	27,790,199	67,322,759
Marshall	3,487,896	1,535,032	5,022,928	1,871,118	3,151,810
Martin	721,615	304,272	1,025,887	347,177	678,710
Miami	2,310,302	1,046,456	3,356,758	1,324,780	2,031,978
Monroe	8,533,220	4,006,334	12,539,554	5,121,901	7,417,653
Montgomery	2,739,845	1,238,887	3,978,732	1,305,978	2,672,754
Morgan	5,767,478	2,599,549	8,367,027	3,046,458	5,320,569
Newton	1,173,098	527,557	1,700,655	557,728	1,142,927
Noble	3,272,126	1,396,134	4,668,260	1,525,151	3,143,109
Ohio	446,175	195,014	641,189	329,237	311,952
Orange	1,368,587	584,336	1,952,923	622,325	1,330,598
Owen	1,387,057	567,822	1,954,879	726,272	1,228,607
Parke	1,110,287	484,576	1,594,863	510,312	1,084,551
Perry	1,218,277	504,166	1,722,443	536,698	1,185,745
Pike	922,968	395,967	1,318,935	405,194	913,741
Porter	15,129,579	7,474,885	22,604,464	7,310,460	15,294,004
Posey	2,327,742	1,113,952	3,441,694	1,290,235	2,151,459
Pulaski	1,016,602	450,009	1,466,611	536,100	930,511
Putnam	2,590,151	1,153,919	3,744,070	1,311,803	2,432,267
Randolph	1,719,574	740,479	2,460,053	888,117	1,571,936
Ripley	2,178,673	943,972	3,122,645	1,257,969	1,864,676
Rush	1,224,519	536,691	1,761,210	605,494	1,155,716
St Joseph	18,667,344	8,556,073	27,223,417	8,465,566	18,757,851
Scott	1,425,608	591,636	2,017,244	664,366	1,352,878
Shelby	3,435,529	1,542,436	4,977,965	1,717,506	3,260,459
Spencer	1,635,875	737,455	2,373,330	803,595	1,569,735
Starke	1,710,977	724,641	2,435,618	816,356	1,619,262
Steuben	2,781,477	1,221,410	4,002,887	1,778,165	2,224,722
Sullivan	1,463,469	673,924	2,137,393	632,511	1,504,882
Switzerland	631,395	266,421	897,816	393,022	504,794
Tippecanoe	12,353,809	5,958,485	18,312,294	6,886,824	11,425,470
Tipton	1,443,485	675,629	2,119,114	659,158	1,459,956
Union	488,332	206,176	694,508	245,501	449,007
Vanderburgh	13,690,728	6,512,908	20,203,636	7,390,816	12,812,820
Vermillion	1,194,534	534,000	1,728,534	455,171	1,273,363
Vigo	6,576,203	2,963,167	9,539,370	2,623,796	6,915,574
Wabash	2,344,157	1,034,069	3,378,226	1,243,645	2,134,581
Warren	764,083	349,664	1,113,747	357,138	756,609
Warrick	5,639,362	2,699,903	8,339,265	2,869,117	5,470,148
Washington	1,799,219	747,264	2,546,483	789,455	1,757,028
Wayne	4,050,418	1,736,518	5,786,936	1,708,849	4,078,087
Wells	2,023,550	878,150	2,901,700	1,050,608	1,851,092
White	2,003,731	895,753	2,899,484	1,053,188	1,846,296
Whitley	2,713,493	1,208,914	3,922,407	1,410,718	2,511,689
STATE TOTALS	\$501,564,831	\$236,416,128	\$737,980,959	\$240,885,370	\$497,095,589

MUNICIPAL MOTOR VEHICLE EXCISE SURTAX AND WHEEL TAX

Municipal Motor Vehicle Excise Surtax: IC 6-3.5-10

Municipal Wheel Tax: IC 6-3.5-11

ELIGIBILITY: A municipality with a population of at least 5,000 may adopt these taxes if the municipality uses a transportation asset management plan approved by the Indiana Department of Transportation.

TAXPAYER: Excise Surtax: Owners of vehicles registered in adopting municipalities that are also liable for the Motor Vehicle Excise Tax.

Wheel Tax: Owners of other classes of vehicles registered in adopting municipalities.

TAX BASE: Excise Surtax: Passenger cars, motorcycles, motor-driven cycles, and trucks with a gross weight of 11,000 lbs. or less.

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

RATES:

Excise Surtax: A flat fee per vehicle that is at least \$7.50 and no more than \$25.

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

PROCEDURE: The Surtax and Wheel Tax may be adopted by municipal ordinance. Both taxes must be adopted or rescinded simultaneously. The Surtax or Wheel Tax is paid when the vehicle is registered.

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.

REVENUE:

	Wheel Tax	Surtax	Total
CY 2017	\$1,154,648	\$5,220,350	\$6,374,998

DISTRIBUTION: Surtax revenues are deposited into the municipality's municipal surtax fund. Wheel Tax revenues are deposited into the municipality's municipal wheel tax fund.

The municipality may use Surtax and Wheel Tax revenues (1) to construct, reconstruct, repair, or maintain streets and roads under the adopting municipality's jurisdiction; or (2) for the county's, city's, or town's contribution to obtain a grant from the state's Local Road and Bridge Matching Grant Fund under IC 8-23-30.

In addition, Wheel Tax revenue may be used as a contribution to a multicounty infrastructure authority established under IC 36-7-23.

CY 2017 Municipal Excise Surtax/Wheel Tax Distributions

Municipality	Wheel Tax	Surtax	Total
Crown Point	\$ 113,100	\$ 428,773	\$ 541,873
Dyer	28,433	188,131	216,564
Fort Wayne	449,607	2,392,165	2,841,772
Gary	308,264	484,207	792,470
LaPorte	90,805	346,796	437,601
Merrillville	25,820	325,503	351,322
Munster	15,572	226,269	241,841
Portage	57,860	357,551	415,411
Valparaiso	65,188	470,955	536,143
TOTAL (9)	\$1,154,648	\$5,220,350	\$6,374,998

RECREATIONAL VEHICLE AND TRUCK CAMPER EXCISE TAX

IC 6-6-5.1

TAXPAYER: Owners of recreational vehicles (RV) and truck campers.

TAX BASE: The RV or truck camper's value when first offered for sale in Indiana and year of manufacture.

RATE: The RV Excise Tax rate schedule that follows is based on the value when new and the age of the RV or truck camper.

EXEMPTIONS: Vehicles owned or leased by the federal, state, or local government, or volunteer fire departments; mobile homes; vehicles subject to the motor vehicle excise tax or commercial vehicle excise tax; vehicles held in inventory by manufacturers, dealers, and distributors; and vehicles owned or leased and operated by an institution of higher education.

CREDITS: Credit is applied to a newly purchased RV or truck camper when a person sells a vehicle. If an individual sells an RV or truck camper and does not purchase another RV or truck camper, or if the amount of the credit to be applied to a newly purchased RV or truck camper exceeds the amount of tax owed on the newly purchased RV or truck camper by at least \$4, then a refund is issued by the Bureau of Motor Vehicles. \$3 of the refund is deducted and transferred to the Bureau of Motor Vehicles Commission. An owner of an RV or truck camper that is totally destroyed and not replaced may receive a credit equal to 1/12 of the tax paid for each full month remaining in the registration year.

Refunds may be processed for (1) name changes, (2) destroyed vehicles, or (3) vehicles registered out of state for the same period of time tax was paid to Indiana with supporting documents. The refund provided under this section is equal to:

- (1) The annual tax paid for use of the RV or truck camper by the owner for the year; minus
- (2) 1/12 of the tax paid for use of the RV or truck camper for each full or partial calendar month between the date the tax was due and the date the owner registered the RV or truck camper for use in another state.

PROCEDURE: The RV Excise Tax must be paid when the RV or truck camper is required to be registered. See Registration Date Chart for Motor Vehicle Excise Tax. Payment is made to a license branch in the vehicle owner's county of residence. Vehicle age equals the current calendar year minus the vehicle's model year.

When an RV or truck camper is acquired after the annual registration date, the excise tax is reduced by 1/12 for each calendar month after the registration date.

**Motor Vehicle Excise Tax Rate Schedule
Value When New and Classification**

	Age	0	1	2	3	4	5	6	7	8	9
Up to \$2,249	I	15	12	12	12	12	12	12	12	12	12
\$2,250 to \$3,999	II	36	31	26	20	15	12	12	12	12	12
\$4,000 to \$6,999	III	50	43	35	28	20	15	12	12	12	12
\$7,000 to \$9,999	IV	59	51	41	38	34	26	16	13	12	12
\$10,000 to \$14,999	V	103	91	75	62	53	41	32	21	13	12
\$15,000 to \$21,999	VI	164	148	131	110	89	68	53	36	23	12
\$22,000 to \$29,999	VII	241	212	185	161	131	108	86	71	35	12
\$30,000 to \$42,499	VIII	346	302	261	223	191	155	126	97	48	17
\$42,500 to \$49,999	IX	470	412	360	307	253	204	163	116	55	25
\$50,000 to \$59,999	X	667	572	507	407	341	279	224	154	70	33
\$60,000 to \$69,999	XI	879	763	658	574	489	400	317	214	104	46
\$70,000 to \$79,999	XII	1,045	907	782	682	581	475	377	254	123	55
\$80,000 to \$89,999	XIII	1,235	1,072	924	806	687	562	445	300	146	64
\$90,000 to \$99,999	XIV	1,425	1,236	1,066	929	793	648	514	346	168	74
\$100,000 to \$149,999	XV	1,615	1,401	1,208	1,053	898	734	582	392	190	84
\$150,000 to \$199,999	XVI	1,805	1,566	1,350	1,177	1,004	821	651	439	213	94
\$200,000 and over	XVII	2,375	2,060	1,777	1,549	1,321	1,080	856	577	280	123

REVENUE: CY 2013 \$7,408,499
 CY 2014 \$8,156,358
 CY 2015 \$8,275,760
 CY 2016 \$9,647,652
 CY 2017 \$12,356,852

CY 2017 RV and Truck Camper Excise Tax by County

County	Excise Tax	County	Excise Tax
Adams	\$ 55,691	Madison	260,469
Allen	417,159	Marion	790,926
Bartholomew	152,922	Marshall	136,513
Benton	26,241	Martin	17,101
Blackford	35,493	Miami	82,885
Boone	144,612	Monroe	177,665
Brown	69,988	Montgomery	116,285
Carroll	52,642	Morgan	246,281
Cass	58,538	Newton	47,160
Clark	235,189	Noble	79,147
Clay	73,143	Ohio	32,952
Clinton	73,857	Orange	48,314
Crawford	25,161	Owen	47,833
Daviess	78,302	Parke	35,062
Dearborn	204,496	Perry	36,398
Decatur	80,024	Pike	30,507
DeKalb	96,325	Porter	410,637
Delaware	168,421	Posey	111,615
Dubois	108,252	Pulaski	31,224
Elkhart	389,775	Putnam	118,181
Fayette	38,248	Randolph	76,167
Floyd	196,634	Ripley	109,022
Fountain	31,878	Rush	47,560
Franklin	66,425	St Joseph	331,523
Fulton	37,218	Scott	52,148
Gibson	107,981	Shelby	124,866
Grant	122,568	Spencer	67,242
Greene	83,065	Starke	56,282
Hamilton	594,223	Steuben	85,677
Hancock	267,888	Sullivan	42,834
Harrison	166,266	Switzerland	33,762
Hendricks	467,872	Tippecanoe	238,551
Henry	119,875	Tipton	51,167
Howard	168,820	Union	15,920
Huntington	90,525	Vanderburgh	330,704
Jackson	105,899	Vermillion	27,046
Jasper	98,718	Vigo	139,555
Jay	40,204	Wabash	80,131
Jefferson	75,262	Warren	19,405
Jennings	61,428	Warrick	199,139
Johnson	344,346	Washington	55,354
Knox	75,926	Wayne	105,135
Kosciusko	185,485	Wells	66,365
LaGrange	66,270	White	73,666
Lake	467,416	Whitley	98,059
LaPorte	240,849		
Lawrence	104,899	TOTAL	\$12,356,852

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>			
<u>Class</u>	<u>At Least</u>	<u>but Less Than</u>	<u>Tax Due</u>
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: For Class 3 through 14 boats, the boat excise tax is reduced by 10% for each year since the boat was manufactured but not to exceed 50%. 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 32nd day after the boat is operating in Indiana, if the boat is registered in Indiana, or the 22nd consecutive day during the boating year that the boat is stored in Indiana or operated, used, or docked in Indiana. If the motorboat is docked on the Indiana part of Lake Michigan and is registered outside of Indiana, the payment must be made no later than the 181st day the motorboat is docked there. The amount of the excise tax to be paid by the owner for the remainder of the year shall be reduced by 1/12 for each full calendar month which has elapsed since the regular annual tax payment date.

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; registered outside Indiana and docked on the Indiana part of Lake Michigan for a combined total of not more than 180 consecutive days; or subject to the Commercial Vessel Tonnage Tax under IC 6-6-6.

CREDITS AND REFUNDS: The owner of a boat who sells or otherwise disposes of the boat in a year in which the boat owner has paid the watercraft excise tax is entitled to receive a credit equal to the remainder of the tax paid for the boat; minus 1/12 for each full or partial calendar month that has elapsed from the date the tax was due to the date of the sale, destruction, or other disposal of the boat.

If the credit is not fully used within 90 days after the date of the sale, destruction, or other disposal of the boat and the amount of the credit is at least \$4, the Bureau of Motor Vehicles shall issue a refund to the owner in the amount of the unused credit, less a fee of \$3 to cover the costs of processing the refund. The Bureau shall deposit the processing fee in the Commission Fund.

CY	Watercraft Excise Tax
2013	\$8,820,794
2014	\$9,151,638
2015	\$9,452,670
2016	\$9,805,106
2017	\$10,558,323

CY 2017 WATERCRAFT EXCISE TAX DISTRIBUTIONS

County	Excise	County	Excise
Adams	\$ 39,822	Madison	169,584
Allen	444,756	Marion	605,247
Bartholomew	84,590	Marshall	184,590
Benton	16,474	Martin	17,494
Blackford	14,627	Miami	48,391
Boone	86,117	Monroe	209,012
Brown	56,249	Montgomery	49,502
Carroll	99,644	Morgan	138,223
Cass	43,431	Newton	29,435
Clark	174,134	Noble	165,667
Clay	29,648	Ohio	12,825
Clinton	36,713	Orange	34,007
Crawford	30,685	Owen	33,251
Daviess	43,614	Parke	60,274
Dearborn	115,043	Perry	50,479
Decatur	32,485	Pike	17,754
DeKalb	81,032	Porter	351,975
Delaware	144,182	Posey	54,783
Dubois	89,085	Pulaski	25,146
Elkhart	290,453	Putnam	74,229
Fayette	20,585	Randolph	32,738
Floyd	129,857	Ripley	35,301
Fountain	25,982	Rush	20,420
Franklin	60,283	St. Joseph	187,483
Fulton	77,906	Scott	30,453
Gibson	49,709	Shelby	64,372
Grant	82,421	Spencer	41,154
Greene	36,322	Starke	103,562
Hamilton	669,949	Steuben	554,123
Hancock	143,647	Sullivan	30,336
Harrison	86,112	Switzerland	16,236
Hendricks	193,377	Tippecanoe	125,358
Henry	70,785	Tipton	30,316
Howard	122,107	Union	36,065
Huntington	53,998	Vanderburgh	172,395
Jackson	50,653	Vermillion	16,737
Jasper	72,751	Vigo	82,787
Jay	20,242	Wabash	50,690
Jefferson	56,090	Warren	17,805
Jennings	32,594	Warrick	98,228
Johnson	179,962	Washington	34,430
Knox	55,680	Wayne	64,396
Kosciusko	744,311	Wells	53,356
LaGrange	214,955	White	188,099
Lake	502,595	Whitley	112,040
LaPorte	264,780		
Lawrence	57,133	TOTAL	\$10,558,323

STATE BOARD OF ACCOUNTS

EXAMINATION FEES

IC 5-11

ACCT. NO. 56610-420110

REVENUE BASE: Each municipality and entity is required to pay examination fees or the direct and indirect costs of the State Board of Accounts or approved private examiner.

RATE: Taxing units and conservation districts are billed \$175 per day for each field examiner, private examiner, expert, or State Board of Accounts' employee engaged in an examination or investigation. State colleges and universities and other designated agencies and instrumentalities of the state are required to pay the direct and indirect costs of an examination from the following designated funds.

Fund Charged	State Agency or Instrumentality
State Highway Fund	Department of Transportation
Project Funds	DOT Toll Projects
State Appropriations	Bureau of Motor Vehicles
	Motor Fuel Tax Division
	Indiana State Police
	State Colleges and Universities
Agency Funds	Indiana Retirement System
Alcoh. Bev. Enforcement/ Admin Fund	Alcohol and Tobacco Commission
Applicable Federal Funds	Eligible Federal Projects and Grants
State Fair Board Fund	State Fair Commission

ADMINISTRATION: State Board of Accounts

REVENUE:*	FY 2014	\$3,372,565
	FY 2015	\$3,162,276
	FY 2016	\$6,875,898
	FY 2017	\$9,708,955
	FY 2018	\$11,019,245

*Increasing revenues in FY 2016, FY 2017, and FY 2018 are due to increased fees effective in FY 2016 and increases in audits completed due to the hiring of additional staff.

DISTRIBUTION: Trust and Agency Fund
(State Board of Accounts Dedicated Fund)

TYPING FEES

IC 5-11-4-3

ACCT. NO. 44370-420110

REVENUE BASE: In addition to other charges, the state examiner may charge a reasonable fee for typing and processing examination reports.

RATE: \$6 per page for typing, plus a processing fee assessed based on the complexity of the record or report audited and the number of audit days assigned to the audit. Processing fees range from \$40 to \$2,990.

ADMINISTRATION: State Board of Accounts

REVENUE:	FY 2014	\$1,018,779
	FY 2015	\$752,960
	FY 2016	\$716,691
	FY 2017	\$1,023,642
	FY 2018	\$1,181,791

DISTRIBUTION: Trust and Agency Fund
(Typing Fund)

DEPARTMENT OF ADMINISTRATION

CAFETERIA OPERATION

ACCT. NO. 10560-420210

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 8% of gross sales to the state on a monthly basis.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2014	\$311,761
	FY 2015	\$191,715
	FY 2016	\$208,349
	FY 2017	\$210,842
	FY 2018	\$203,056

DISTRIBUTION: General Fund

INDIANA GOVERNMENT LEASED AND RENTAL SPACE

ACCT. NO. 10560-420220, 430120, 430185

REVENUE BASE: The Department of Administration leases space in the Indiana Government Center to Chase Bank (1,098 sq. ft.), the Indiana Members Credit Union (1,997 sq. ft.), IU Health (8,700 sq. ft.), and the State Service Credit Union (742 sq. ft.). The department also collects a \$750 fee for use of the State House rotunda and State House atrium and other fees for use of the 32 rooms that make up the Conference Center in the Government Center South.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2014	\$111,060
	FY 2015	\$158,072
	FY 2016	\$161,367
	FY 2017	\$108,060
	FY 2018	\$123,913

DISTRIBUTION: General Fund

LOBBYIST REGISTRATION

25 IAC 6-2-2; IC 4-2-8-7

ACCT. NO. 10560-424710

REVENUE BASE: All executive branch lobbyists must pay an initial registration statement fee of \$50 and annual report filing fee of \$50. The Department of Administration may assess a civil penalty of up to \$500 if the department requests a corrected report or statement and the lobbyist fails to do so.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2014	\$9,296
	FY 2015	\$9,830
	FY 2016	\$7,197
	FY 2017	\$8,013
	FY 2018	\$8,780

DISTRIBUTION: General Fund

STATE PARKING GARAGES FEES

ACCT. NO. 17290-420230

REVENUE BASE: The Senate Avenue and Washington Street parking garages charge visitor fees for daily public parking and special events. Fees are up to \$25 per day. Event parking rates are up to \$30 per day.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2014	\$1,197,362
	FY 2015	\$1,286,405
	FY 2016	\$1,285,820
	FY 2017	\$1,201,623
	FY 2018	\$1,597,019

DISTRIBUTION: Dedicated Fund

ALCOHOL AND TOBACCO COMMISSION

ALCOHOLIC BEVERAGE PERMITS

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

ACCT. NO. 48020-420362;
12010-420352 through 420357;
37620-420340 through 450150

REVENUE BASE: Certain businesses that sell alcoholic beverages. (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.

RATE:

Item	Permit Type	Fee
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 Gaming Boat	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 (>90,000 barrels annually)	2,000
16.	Brewer (<90,000 barrels annually)	500
17.	Distiller	2,000
18.	Artisan Distiller	250
19.	Malt Manufacturer	2,000
20.	Vintner	2,000
21.	Wine Bottler	2,000
22.	Beer Wholesaler	2,000
23.	Malt Wholesaler	2,000
24.	Wine Wholesaler (>12,000 gallons)	2,000
25.	Wine Wholesaler (<12,000 gallons)	100
26.	Direct Wine Seller	100
27.	Liquor Wholesaler	2,000
28.	Farm Winery	500
29.	Farm Winery Brandy Distiller	500
30.	Salesman (biennial permit)	20
31.	Carrier	5
32.	Airplane	Not more than 500
33.	Boat	Not more than 500
34.	Dining Car	Not more than 500
35.	Letter of Extension	50
36.	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 |

The fee for a three-way permit for a state park is \$250.

**Fee equals \$2 per day. The Alcohol and Tobacco Commission may set a higher daily rate depending on the nature of the event. However, the fee may not exceed \$1,000 per day. The fee for a temporary beer permit issued to certain microbreweries for a festival or event is \$2,500.

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 General Fund; 33% to the city or town in which the licensed premises are located or to the county if the premises are located outside the corporate limits of a city or town; and 30% to the Enforcement and Administration Fund.

Revenue from fees 7 through 13 is 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 2014	\$10,273,161
	FY 2015	\$11,163,170
	FY 2016	\$10,161,116
	FY 2017	\$10,186,537
	FY 2018	\$10,211,420

Source information is taken directly from Alcohol and Tobacco Commission. Figures may differ from Auditor of State data.

E-LIQUID PERMITS

IC 7.1-7-4

ACCT. NO. 37620-421105

REVENUE BASE: Businesses that manufacture e-liquids are required to obtain a permit. Permits expire after five years. The initial application fee is \$1,000, and the renewal application fee is \$500.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2016	\$6,000
	FY 2017	\$87,000
	FY 2018	\$102,000

DISTRIBUTION: Enforcement and Administration Fund

EMPLOYEES' PERMITS

IC 7.1-4-4.1-3

ACCT. NO. 37620-420340

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. The fee is paid every three years. The fee is \$15 if the permit is used only for volunteer service that benefits a nonprofit organization.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2014	\$2,012,353
	FY 2015	\$2,299,753
	FY 2016	\$2,709,704
	FY 2017	\$2,395,267
	FY 2018	\$2,515,449

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. 37620-450150; 47530-455140

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, artisan distiller, 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 2014	\$787,047
	FY 2015	\$1,194,856
	FY 2016	\$795,950
	FY 2017	\$659,179
	FY 2018	\$590,622

DISTRIBUTION: Enforcement and Administration Fund

TOBACCO SALES CERTIFICATE

IC 7.1-3-18.5

ACCT. NO. 37620-420350

REVENUE BASE: Businesses that sell tobacco products or electronic cigarettes at a retail location or through a vending machine. A certificate is required for each location in which tobacco or e-cigarettes are sold. The fee for the certificate is \$200. Certificates expire after 3 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 2014	\$514,536
	FY 2015	\$844,464
	FY 2016	\$357,633
	FY 2017	\$556,000
	FY 2018	\$802,834

DISTRIBUTION: Enforcement and Administration Fund

TYPE II GAMBLING LICENSE FEE

IC 4-36-4

ACCT. NO. 37620-420365

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.

Distributors and manufacturers selling Type II Gambling Games to alcoholic beverage retailers holding a Type II Gambling Game endorsement. 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.

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.

Adjusted Gross Revenues		Fee
At Least	But Less Than	
\$0	\$25,000	\$ 100
25,000	50,000	250
50,000	100,000	500
100,000		1,000
Distributors		1,000
Manufacturers		1,500

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2014	\$257,710
	FY 2015	\$247,800
	FY 2016	\$279,900
	FY 2017	\$287,035
	FY 2018	\$277,625

DISTRIBUTION: Enforcement and Administration Fund

BOARD OF ANIMAL HEALTH

ANIMAL DISPOSAL PLANT

IC 15-17-11

ACCT. NO. 12680-420410

REVENUE BASE: The annual license fee for an animal disposal plant, which includes transport vehicle certificates, is \$150. Each substation is an additional \$20. The collection service license fee, which also includes transport vehicle certificates, is \$150.

ADMINISTRATION: Board of Animal Health

REVENUE:	FY 2014	\$4,090
	FY 2015	\$3,020
	FY 2016	\$3,170
	FY 2017	\$3,020
	FY 2018	\$2,420

DISTRIBUTION: General Fund

ATTORNEY GENERAL

ABANDONED PROPERTY

IC 32-34-1

ACCT. NO. 74930-429607;

IN Constitution Article 8-2

462100; 462300

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 2014	\$111,213,542
	FY 2015	\$132,011,991
	FY 2016	\$96,997,055
	FY 2017	\$99,060,533
	FY 2018	\$96,767,547

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 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.

ATHLETE AGENTS

IC 25-5.2;

ACCT. NO. 47600-420515;

10 IAC 4-3-1

48560-420515

REVENUE BASE: Athlete agent registration fees collected for registering with the Office of the Attorney General.

RATE: Initial registrations and renewal registrations are \$700. Both are valid for 2 years.

ADMINISTRATION: Attorney General

REVENUE:	FY 2014	\$35,000
	FY 2015	\$27,300
	FY 2016	\$37,100
	FY 2017	\$39,950
	FY 2018	\$28,000

DISTRIBUTION: Consumer Fees and Settlements Fund

**PROFESSIONAL FUNDRAISER CONSULTANT AND
SOLICITOR REGISTRATION**

IC 23-7-8

ACCT. NO. 47600-420510;
48560-420510

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 2014	\$76,250
	FY 2015	\$50,401
	FY 2016	\$49,760
	FY 2017	\$46,520
	FY 2018	\$30,762

DISTRIBUTION: Consumer Fees and Settlements Fund

TELEPHONE SOLICITATION FUND

IC 24-4.7;
11 IAC 2-6-1

ACCT. NO. 48390-429332; 450210

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 2014	\$327,817
	FY 2015	\$333,908
	FY 2016	\$318,592
	FY 2017	\$322,215
	FY 2018	\$239,580

DISTRIBUTION: Telephone Solicitation Fund; General Fund

AUDITOR OF THE STATE

FINES AND FORFEITURES

IC 35-50-2, 3;
IN Constitution, Article 8-2

ACCT. NO. 72410-450310

REVENUE BASE: All fines and forfeitures.

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

ADMINISTRATION: Auditor of State

REVENUE:	FY 2014	\$4,650,286
	FY 2015	\$3,134,093
	FY 2016	\$3,740,883
	FY 2017	\$2,653,997
	FY 2018	\$2,570,220

DISTRIBUTION: Common School Fund (IC 34-24-1-4)

INFRACTION JUDGMENTS

IC 34-28-5-4

ACCT. NO. 10470-450320

REVENUE BASE: Costs levied as judgments against infractions.

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

ADMINISTRATION: Auditor of State

REVENUE:	FY 2014	\$9,500,486
	FY 2015	\$8,939,306
	FY 2016	\$8,639,345
	FY 2017	\$7,910,391
	FY 2018	\$7,818,410

DISTRIBUTION: General Fund

MORTGAGE RECORDING FEE

IC 24-9-9

ACCT. NO. 10470-429320;
17060-429330

REVENUE BASE: County recorders assess a fee of \$3 for each mortgage recorded and pay these fees to the county treasurer on a monthly basis. County auditors distribute \$2.50 of each \$3 fee to the Auditor of State and \$0.50 to the county recorder's records perpetuation fund twice a year.

ADMINISTRATION: Auditor of State

REVENUE:	FY 2014	\$729,382
	FY 2015*	\$460,276
	FY 2016	\$652,790
	FY 2017	\$689,370
	FY 2018	\$597,600

*FY 2015 revenue was \$604,188, but Jackson County received a refund of \$143,912 because it had overpaid in previous years.

DISTRIBUTION: The Auditor of State distributes \$1.25 of each fee received to the General Fund and \$1.25 to the Homeowner Protection Unit Account.

VESSEL TONNAGE TAX

IC 6-6-6-2

ACCT. NO. 10470-419300

REVENUE BASE: Navigation companies and all U.S.-registered commercial ships in Indiana ports pay an annual tax of \$0.03 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 2014	\$1,930
	FY 2015	\$1,921
	FY 2016	\$1,609
	FY 2017	\$653
	FY 2018	\$3,059

DISTRIBUTION: General Fund

DEPARTMENT OF CORRECTION (DOC)

CHILD SUPPORT

IC 11-10-2-11; IC 31-40-1-3.5

ACCT. NO. 48677-420820

REVENUE BASE: Parents of children who are committed to the DOC as juveniles can be liable for financial support of the juvenile. The juvenile court uses the Child Support Rules and Guidelines of the Indiana Supreme Court and the Child Support Obligation Worksheet developed by the Indiana Supreme Court to determine the amount each parent should pay for the services provided for the committed juvenile. Any money collected is used to fund juvenile transitional services to delinquent offenders.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2014	\$60,708
	FY 2015	\$52,245
	FY 2016	\$24,454
	FY 2017	\$9,107
	FY 2018	\$3,080

DISTRIBUTION: Youth Services Transitional Fund

FEES ASSESSED AGAINST SEX OR VIOLENT OFFENDERS

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

ACCT. NO. 46825

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. (IC 36-2-13-5.6) Counties keep 90% of all proceeds while the DOC receives 10%. The DOC may use this revenue to defray the cost of administering the Indiana Sex Offender Registry.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2014	\$29,483
	FY 2015	\$34,777
	FY 2016	\$39,922
	FY 2017	\$49,747
	FY 2018	\$35,280

DISTRIBUTION: Department of Correction, Sex and Violent Offender Administration Fund

MISCELLANEOUS REVENUES

IC 11

Various accounts for DOC programs and facilities

REVENUE BASE: DOC 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.
- Sale of land, surplus property, and other assets.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2014	\$58,724
	FY 2015	\$106,363
	FY 2016	\$60,191
	FY 2017	\$53,682
	FY 2018	\$16,873

DISTRIBUTION: General Fund

OFFENDER MEDICAL COPAYMENTS

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

ACCT. NO. 46270

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.

Under 210 IAC 7-2-2, copayments may not be charged for the following: (1) mental health services; (2) substance abuse services; (3) staff-initiated contacts, such

as initial health care screenings, transfer screenings, annual or age-appropriate screenings, written referrals from one health care professional to another, follow-up appointments with specialists or designated health care professionals; (4) immunizations and tests, such as tuberculosis skin tests and other treatments instituted by the department for public health reasons; (5) ancillary services, such as lab work or x-rays; (6) admission to a hospital or emergency room services; (7) health care supplies, such as braces, stockings, ostomy supplies, dentures, eyeglasses; and (8) review of charts or meetings with offenders for interfacility transfers.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2014	\$244,791
	FY 2015	\$223,761
	FY 2016	\$244,021
	FY 2017	\$233,049
	FY 2018	\$229,337

DISTRIBUTION: Inmate Trust Fund (210 IAC 7-2-6)

OUT-OF-STATE OFFENDERS

IC 11-8-3-2

ACCT. NO. 48240

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

ADMINISTRATION: Department of Correction

REVENUE: Revenue has not been received for the last five fiscal years.

DISTRIBUTION: Department of Correction

PRISON ENTERPRISES NETWORK INDUSTRY AND FARM PROGRAMS

IC 11-10-6-5, 8

Reported by DOC to LSA

REVENUE BASE: The operation of the Correctional Industrial Complex, as well as the farms and industries of authorized DOC facilities, is under the direction of Prison Enterprises Network, a division of the DOC. Any cash assets in excess of \$1.5 M 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 DOC or support of the Industry and Farm Products Revolving Fund.

ADMINISTRATION: Department of Correction

REVENUE*:	FY 2014	\$11,122,974
	FY 2015	\$9,146,842
	FY 2016	\$6,140,467
	FY 2017	\$5,957,079
	FY 2018	\$7,126,628

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

NOTE: Sales revenue increased between FY 2017 and 2018 due to new joint venture operations.

DISTRIBUTION: Special Fund for the Department of Correction

WORK RELEASE

IC 11-10-8-6, 6.5

ACCT. NO. 17800

REVENUE BASE: Offenders employed under a work release program surrender to the DOC their earnings, less standard payroll deductions required by law.

Of their gross earnings, 10% is deposited in the Victims Compensation Fund and not less than 15% is either given to each offender or retained by the DOC and deposited into an account that is paid to the offender when the offender is released from prison.

If offenders are eligible for an Offender Reentry Administrative Account (IC 11-10-15), between 10% and 20% of their gross earnings are also deposited into each offender's reentry administrative account.

The following are also deducted from each offender's earnings:

1. Room and board expenses.
2. Transportation expenses.
3. Any court-ordered costs or fines.

Any proceeds, when the DOC collects room and board expenses, are deposited in a Work Release-Study Release Subsistence Special Revenue Fund.

The Work Release-Study Release Subsistence Special Revenue Fund 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. Provision of transitional services.
5. The matching of federal funds for use in the work release or study release programs.

Out of the amount remaining after these deductions, the DOC may pay any dependent support and, with the consent of the offender, pay to the victims or others any unpaid obligations.

Any remaining money may be retained by the offenders.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2014	\$592,733
	FY 2015	\$890,244
	FY 2016	\$1,014,733
	FY 2017	\$1,021,134
	FY 2018	\$1,017,610

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. 36110-420881

REVENUE BASE: If a local health department makes a charge for a certification of death, a \$2 coroners continuing education fee must be added to the established rate. The collected fees are transferred semiannually to the Treasurer of State.

ADMINISTRATION: Coroners Training Board

REVENUE:	FY 2014	\$742,817
	FY 2015	\$773,761
	FY 2016	\$740,897
	FY 2017	\$739,198
	FY 2018	\$736,908

DISTRIBUTION: Coroners Training and Continuing Education Fund

INDIANA ECONOMIC DEVELOPMENT CORPORATION

ENTERPRISE ZONE REGISTRATION FEES

IC 5-28-15

ACCT. NO. 32010-452120

REVENUE BASE: A business located in an enterprise zone pays an annual registration fee equal to 1% of the business's total incentives if greater than \$1,000. The fee only applies to incentives associated with the enterprise zone program: enterprise zone investment deduction, employment expense credit, and loan interest credit.

ADMINISTRATION: Indiana Economic Development Corporation

REVENUE:	FY 2014	\$175,532
	FY 2015	\$286,470
	FY 2016	\$251,695
	FY 2017	\$318,423
	FY 2018	\$229,437

DISTRIBUTION: Enterprise Zone Fund

DEPARTMENT OF EDUCATION

TEACHER LICENSING

IC 20-28-2;
511 IAC 16-1-2

ACCT. NO. 51710-427010

REVENUE BASE: 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. The fees are \$36.72 for initial certification and renewal, limited licenses, duplications, transcript evaluations, addition of new subject, and conversion to professional licenses. Out-of-state and out-of-county teachers applying for a license are charged an additional \$36.72 evaluation fee. The fee for substitute teachers is \$16.32.

ADMINISTRATION: Office of Educator Licensing and Development, Department of Education

REVENUE:	FY 2014	\$1,240,940
	FY 2015	\$1,221,130
	FY 2016	\$1,218,115
	FY 2017	\$1,163,585
	FY 2018	\$1,161,120

DISTRIBUTION: General Fund

DEPARTMENT OF ENVIRONMENTAL MANAGEMENT (IDEM)

AIR PERMIT FEES

IC 13-17-8

ACCT. NO. 36220-421012; 421016; 421018;
421024; 421030; 421040; 421044; 421095

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. The Title V Operating Permit Trust Fund finances 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 2014	\$11,236,491
	FY 2015	\$11,536,326
	FY 2016	\$10,988,953
	FY 2017	\$10,638,541
	FY 2018	\$9,688,175

DISTRIBUTION: Title V Operating Permit Program Trust Fund

ASBESTOS-RELATED FEES AND PENALTIES

IC 13-17-6;

ACCT. NO. 52610-421020; 421022;

326 IAC 18-1-9; 326 IAC 18-2-12

421026; 421086

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 Environmental Rules Board and (2) providers of asbestos training courses. Revenue from penalties imposed for violations of Environmental Rules Board rules are also deposited in the Asbestos Trust Fund.

RATE: License fees range from \$50 to \$150. Training course approval application fee is \$1,000 with an annual fee of \$500.

ADMINISTRATION: IDEM

REVENUE:	FY 2014	\$471,570
	FY 2015	\$432,150
	FY 2016	\$475,360
	FY 2017	\$467,695
	FY 2018	\$408,200

DISTRIBUTION: Asbestos Trust Fund

ENVIRONMENTAL CIVIL PENALTIES AND FEES

IC 13-14-12; IC 13-30-4

ACCT. NO. 38730-421012; 421014;421024;
421042; 421052; 421094; 421116; 450410

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 the Environmental Management Special Fund.

RATE: Penalties may not exceed \$25,000 per day.

ADMINISTRATION: IDEM

REVENUE:	FY 2014	\$1,964,393
	FY 2015	\$2,341,895
	FY 2016	\$2,519,951
	FY 2017	\$3,065,570
	FY 2018	\$2,046,230

DISTRIBUTION: Environmental Management Special Fund

ENVIRONMENTAL PERMITS

IC 13-15-11; IC 13-18-10, 20; ACCT. NO. 36720-421074; 421128; 421132;
421134; 421136; 421138; 421142; 421144;
IC 13-18-20.5; IC 13-20-21; 421146; 421148; 421152; 421154; 421156;
IC 13-22-12 421158; 421160; 421162; 421166; 421168;
421170; 421172; 421176; 421178; 421180;
421182; 421186; 421188; 421192; 421194;
36220-421134; 421194

REVENUE BASE: Fees and delinquency charges collected under the following permits: NPDES, solid waste, confined feeding operations, safe drinking water, 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

REVENUE:

Permits	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
NPDES	\$6,487,010	\$6,436,068	\$6,450,701	\$6,399,135	\$6,412,970
Solid waste/ Confined feeding	3,235,905	3,276,214	3,488,302	3,525,144	3,498,169
Hazardous waste	1,789,729	1,692,890	1,718,629	1,867,821	1,907,823
TOTAL	\$11,512,644	\$11,405,172	\$11,657,632	\$11,792,100	\$11,818,962

DISTRIBUTION: Environmental Management Permit Operation Fund

E-WASTE REGISTRATION FEE

IC 13-20.5 ACCT. NO. 34830; 49580-421196

Certain manufacturers of video display devices are subject to an initial registration fee of \$5,000 with a \$2,500 fee for each year thereafter. Registered manufacturers that fail to meet recycling goals are subject to variable recycling fees. If registration fees collected exceed the amount necessary for administration, IDEM must refund on a pro rata basis the amount of fees that exceed administration expenses.

ADMINISTRATION: IDEM

REVENUE:

	Registration Fees	Variable Fees
FY 2014	\$197,500	\$0
FY 2015	\$183,711	\$0
FY 2016	\$141,468	\$0
FY 2017	\$147,223	\$1,440
FY 2018	\$142,500	\$0

DISTRIBUTION: Registration fees are deposited in the Electronic Waste Fund. Variable fees are deposited in the Indiana Recycling Promotion and Assistance Fund.

HAZARDOUS WASTE DISPOSAL FEE*

IC 13-22-12-3.5, 3.6

ACCT. NO. 49552-421340; 49515-417590;
49520-417590; 49516-421340;
49525-421340; 49526-421340

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

RATE: \$11.50 per ton; the maximum amount of fees assessed is \$25,000 per year for underground injection.

PROCEDURE: Paid quarterly to IDEM.

ADMINISTRATION: IDEM

REVENUE:	FY 2014	\$1,163,875
	FY 2015	\$1,038,017
	FY 2016	\$2,028,421
	FY 2017	\$1,293,441
	FY 2018	\$1,454,509

DISTRIBUTION: Of the total revenue, 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.

Revenue is distributed to the Hazardous Substances Response Trust Fund as follows:

FY 2014	\$872,906
FY 2015	\$924,787
FY 2016	\$1,506,484
FY 2017	\$976,716
FY 2018	\$1,090,882

Revenue is distributed to the various counties as follows:

County	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Porter	\$0	\$0	\$9,566	\$0	\$0
Posey	0	0	(3,316)	0	0
Putnam	290,969	113,230	515,687	316,724	363,627
TOTAL	\$290,969	\$113,230	\$521,937	\$316,724	\$363,627

*P.L. 220-2014 repealed the Hazardous Waste Disposal Tax and established the Hazardous Waste Disposal Fee.

HAZARDOUS WASTE REIMBURSEMENTS

IC 13-25-4

ACCT. NO. 49535-421080; 421082; 421090;
421114; 421122; 49552-417590; 421090;
427472; 49575-421114; 445000

REVENUE BASE: Reimbursements for state expenses incurred responding to hazardous waste; settlements from lawsuits to recover state expenditures; interest; \$45 fee paid for certain underground storage tanks (UST); certain UST penalties; state appropriations; and federal grants.

RATE: \$11.50 per ton

ADMINISTRATION: IDEM

REVENUE:	FY 2014	\$1,893,928
	FY 2015	\$2,112,909
	FY 2016	\$886,726
	FY 2017	\$1,521,764
	FY 2018	\$1,283,281

DISTRIBUTION: Revenue is deposited in the Hazardous Substances Response Trust Fund, which is used to finance contracts or cooperative agreements between the state and the federal government and to provide assistance to prevent or control the release of hazardous substances.

SOLID WASTE DISPOSAL FEES

IC 13-20-22 ACCT. NO. 34410-421350; 34820-427647;
49575-421350

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:

	State Solid Waste Mgmt. Fund	Recycling Promotion and Assistance Fund	Hazardous Substances Response Trust Fund	Total
FY 2014	\$2,722,736	\$2,710,800	--	\$5,433,536
FY 2015	\$3,006,307	\$1,528,403	\$1,125,110	\$5,659,820
FY 2016*	\$1,183,460	\$1,998,784	\$1,041,335	\$4,223,579
FY 2017	\$2,129,606	\$2,109,818	\$1,654,595	\$5,894,019
FY 2018	\$2,241,114	\$2,260,901	\$1,562,063	\$6,064,078

*FY 2016 revenue does not include \$2,000 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Not less than 50% is deposited in the Indiana Recycling Promotion and Assistance Fund and not more than 50% in the state Solid Waste Management Fund. IC 13-20-22-1 provides that revenue from solid waste generated outside Indiana is deposited in the state Solid Waste Management Fund. However, IC 13-20-22-12 provides that this revenue is deposited in the Hazardous Substances Response Trust Fund.

UNDERGROUND PETROLEUM STORAGE TANK FEES

IC 13-23-12; IC 16-44-2 ACCT. NO. 52820-421600; 427465;
52710-427465; 36720-427465;
49552-427465

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. Samples of gasoline or kerosene inspected by the State Department of Health are subject to an inspection fee.

RATE: Annual registration fee -- \$90 per underground petroleum storage tank; \$245 per underground storage tank containing regulated substances other than petroleum; inspection fee -- \$0.50/barrel.

ADMINISTRATION: IDEM, Department of State Revenue

REVENUE:	FY 2014	\$51,663,032
	FY 2015	\$52,566,088
	FY 2016*	\$51,139,107
	FY 2017	\$53,545,934
	FY 2018	\$47,086,562

*FY 2016 revenue does not include \$58,395 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Fees paid in connection with underground petroleum storage tanks are deposited in the Petroleum Trust Fund. Fees paid in connection with underground storage tanks used to contain regulated substances other than petroleum are deposited in the Hazardous Substances Response Trust Fund.

VOLUNTARY REMEDIATION OF HAZARDOUS SUBSTANCES AND PETROLEUM

IC 13-25-5

ACCT. NO. 35710-421114; 421122, 421124

REVENUE BASE: A person who desires to participate in the voluntary remediation program (VRP) must submit a \$1,000 application fee and pay oversight costs. The VRP provides a mechanism for site owners or operators to voluntarily enter an agreement with IDEM to clean up contaminated property.

ADMINISTRATION: IDEM

REVENUE:	FY 2014	\$1,222,865
	FY 2015	\$901,960
	FY 2016	\$886,052
	FY 2017	\$1,221,089
	FY 2018	\$1,386,319

DISTRIBUTION: Voluntary Remediation Fund

WASTE TIRE MANAGEMENT FEES

IC 13-20-13; IC 13-20-21

ACCT. NO. 35310- 421072; 35320-427470

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:

	<u>Fee</u>
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

REVENUE:	FY 2014	\$1,476,030
	FY 2015	\$1,539,110
	FY 2016*	\$1,566,998
	FY 2017	\$1,586,106
	FY 2018	\$1,621,642

*FY 2016 revenue does not include \$3,105 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Waste Tire Management Fund. Revenue deposited in the fund is available for programs related to waste tires.

FAMILY AND SOCIAL SERVICES ADMINISTRATION

DIVISION OF DISABILITY AND REHABILITATIVE SERVICES (DDARS)

INDIANA RANDOLPH-SHEPPARD BUSINESS ENTERPRISE PROGRAM

IC 12-12-5

ACCT. NO. 46860-431510

REVENUE BASE: A percentage of net revenues from facilities operated by a licensed manager of the Business Enterprise Program (BEP). The BEP program provides employment opportunities to individuals who are legally blind through operation and maintenance of vending centers located on federal, state, county, or municipal property.

RATE: Rules indicate that the set-aside percentage is annually determined by the DDARS with the active advice of the committee of licensed managers. The rate is based on the amount of revenue needed to fund the maintenance and replacement of equipment, purchase of equipment (other funds may be available), management services, fair minimum return to licensed managers, and pension, health insurance contributions, and sick and vacation leave for licensed managers and employees. Rate changes become effective if approved by the Secretary of the United States Department of Education and with written notification to all operators. Rates are set in contracts between the program manager and the DDARS.

ADMINISTRATION: Office of Services for the Blind and Visually Impaired/ Rehabilitation Services Bureau/Division of Disability and Rehabilitative Services.

REVENUE:	FY 2014	\$102,063
	FY 2015	\$110,778
	FY 2016	\$88,334
	FY 2017	\$98,401
	FY 2018	\$75,815

DISTRIBUTION: Blind Vending Account

DIVISION OF FAMILY RESOURCES

CHILD CARE LICENSURE

IC 12-17.2-6

ACCT. NO. 35910-422540

REVENUE BASE: A child care ministry that does not seek licensure and provides child care as an extension of the ministry's church or religious ministry must be registered with the Division of Family Resources and inspected by both the Division and the Office of the State Fire Marshal.

RATE: Child care ministry registration, \$50. [Another fee for the Office of the State Fire Marshal is detailed in the section DEPARTMENT OF HOMELAND SECURITY, DIVISION OF FIRE AND BUILDING SERVICES.]

ADMINISTRATION: Division of Family Resources

REVENUE:	FY 2014	\$35,460
	FY 2015	\$30,837
	FY 2016	\$33,012
	FY 2017	\$39,988
	FY 2018	\$29,914

DISTRIBUTION: Division of Family Resources, Child Care Fund

EARLY EDUCATION GRANT PILOT PROGRAM

IC 12-17.2-7.2

ACCT. NO. 15980-443100; 443110

REVENUE BASE: Matching grants are required for a pilot program providing grants for qualified early education services in up to five counties.

RATE: Between 10% and 50% of the tuition for each eligible child must be paid from donations, gifts, grants, bequests, and other funds from a private entity or person.

ADMINISTRATION: Office of the Secretary of Family and Social Services

REVENUE:	FY 2015	\$1,047,936
	FY 2016	\$932,702
	FY 2017	\$965,124
	FY 2018*	\$3,956

*A change in the mix of federal and state funding used in the grants has diluted the amount of state funds and reduced the required match.

DISTRIBUTION: The grant to an eligible child is between \$2,500 and \$6,800 per year, with the total grant program not to exceed \$10 M. Grants are to be distributed in a manner consistent with the federal Child Care and Development Fund grant program.

DIVISION OF MENTAL HEALTH AND ADDICTION

INSTITUTIONAL CLOTHING CHARGES

IC 12-24-6

ACCT. NO. 422040 (various fund numbers used)

REVENUE BASE: A patient in any state institution, who is not otherwise supplied with clothing, shall be furnished clothing by the superintendent of the facility. The county from which the patient was admitted is to be charged. 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 2014	\$95,970
	FY 2015	\$83,405
	FY 2016	\$69,526
	FY 2017	\$76,419
	FY 2018	\$80,427

DISTRIBUTION: General Fund

MENTAL INSTITUTIONS-MAINTENANCE

IC 12-24-13, 14

ACCT. NO. 41650; 41655; 41660;
41665; 41670; 41675

REVENUE BASE: Each patient in a state institution and any responsible party (e.g., guardian, parent, or third-party payer) is liable for payment of the cost of treatment and maintenance of the patient.

RATE: Each state institution is to develop a charge structure for services and treatments that, when approved by the Division of Mental Health and Addiction, is in effect for the entire fiscal year. Treatment and services for students with disabilities and children in the custody or supervision of the Department of Child Services are billed to state agencies.

ADMINISTRATION: Division of Mental Health and Addiction

REVENUE:

	Self-Pay	Private Third-Party	Federal Sources*	Total
FY 2014	\$612,311	\$4,311	\$23,361,970	\$23,978,592
FY 2015	\$387,497	\$123,457	\$24,667,617	\$25,178,571
FY 2016	\$754,244	\$108,575	\$21,388,048	\$22,250,867
FY 2017	\$273,362	\$9,696	\$19,353,065	\$19,636,123
FY 2018	\$391,029	\$422	\$23,472,429	\$23,863,880

*Federal Sources include Medicaid, Medicare, and Social Security.

DISTRIBUTION: Mental Health Fund for operations of the state-operated facilities.

OFFICE OF MEDICAID POLICY AND PLANNING

COMMUNITY SERVICES QUALITY ASSURANCE FEE

IC 12-11-1.1-10;
405 IAC 1-12-24

ACCT. NO. 55110-428302

REVENUE BASE: Community residential facilities and intermediate care facilities for the developmentally disabled that are not operated by the state are assessed an amount that is based on total annual facility revenue. The assessment percentage applied to total annual revenue is 6%. The assessment percentage may not exceed the percentage determined to be eligible for federal financial participation under federal law.

ADMINISTRATION: Office of Medicaid Policy and Planning, Family and Social Services Administration

REVENUE:	FY 2014	\$18,717,462
	FY 2015	\$17,801,424
	FY 2016	\$17,971,146
	FY 2017	\$17,150,537
	FY 2018	\$17,846,024

DISTRIBUTION: Community Services Quality Assurance Fund

HOSPITAL ASSESSMENT FEE (HAF)

IC 16-21-10; IC 12-8-6.5; IC 12-15-44.5;
405 IAC 1-8-5; 405 IAC 1-10.5-7

ACCT. NO. 55111-428303;
57600-428303

TAXPAYER: Hospitals. Long-term care hospitals, state-owned hospitals, federally operated hospitals, freestanding rehabilitation hospitals, out-of-state hospitals, and freestanding psychiatric hospitals with more than 40% of admissions with a diagnosis of chemical dependency or greater than 90% of admissions for individuals at least 55 years of age having a primary diagnosis of Alzheimer's or other disorders related to trauma originally are excluded from the fee.

REVENUE BASE: In the model approved by the federal Centers for Medicare and Medicaid Services (CMS), the amount of the inpatient HAF is based on total inpatient revenue divided by inpatient days attributable to Indiana residents as reported on the hospital's most recent fiscal year Medicare cost report. The outpatient HAF is based upon equivalent outpatient days, derived by dividing each hospital's outpatient revenue by the hospital's inpatient revenue per day adjusted to preclude services provided to nonstate residents.

RATE: The total amount of the fee paid by each hospital is limited to 6% of total annual revenue and to certain other federally defined maximums. The fee is subject to audit and adjustment each year the fee is collected. The fee rate is also reduced by specific percentages for certain hospitals meeting defined low-income utilization rates (LIURs), Medicaid inpatient utilization rates, (MIURs), or that provide more than 25% of Medicaid days to nonstate residents.

ADMINISTRATION: Office of Medicaid Policy and Planning, Family and Social Services Administration

REVENUE:

	<u>Base HAF</u>	<u>Incremental HAF</u>
FY 2014	\$740,935,898	
FY 2015	\$699,845,272	
FY 2016	\$500,773,633	
FY 2017	\$683,360,547	\$50,139,751
FY 2018	\$782,720,363	\$144,898,094

DISTRIBUTION: Of the total Base HAF, 71.5% is used to leverage federal Medicaid matching funds to increase hospital Medicaid reimbursement up to specified limits. Any remainder of the 71.5% monies not used to increase hospital reimbursement is distributed to the Hospital Medicaid Fee Fund. In addition, 28.5% of the Base HAF revenue is distributed to the General Fund to offset Medicaid costs incurred by the state.

Revenue from the Incremental HAF is deposited in the Incremental Hospital Fee Fund to be used to partially fund the Heathy Indiana Plan (HIP 2.0). \$11.5 M of the Incremental HAF fee is required to be deposited in the Phase-out Trust Fund.

NURSING FACILITY QUALITY ASSESSMENT

IC 16-28-15;

ACCT. NO. 55110-428301

405 IAC 1-14.6-24

TAXPAYER: Nursing facilities. Nursing facilities that are continuing care retirement communities, hospital-based, or owned by the state are exempt from the Quality Assessment.

REVENUE BASE: In the model approved by the Centers for Medicare and Medicaid Services, the amount of the Quality Assessment is based on a nursing facility's (NF) total annual non-Medicare patient days.

RATE: The amount of the assessment, effective July 1, 2011, was revised to allow the collection of the maximum allowed under federal regulations.

<u>Effective Dates</u>	<u>10/1/2012</u>
Private NFs with days < 62,000	\$16.37
Private NFs with days >=62,000	\$ 4.09
Govt. NFs owned before 7/1/2003	\$ 4.09
Govt. NFs acquired after 7/1/2003	\$16.37

ADMINISTRATION: Office of Medicaid Policy and Planning, Family and Social Services Administration

REVENUE:	FY 2014	\$160,658,690
	FY 2015	\$159,548,356
	FY 2016	\$166,716,239
	FY 2017	\$168,247,262
	FY 2018	\$167,703,593

DISTRIBUTION:

<u>Effective Dates</u>	<u>FY 2013</u>	<u>FY 2014</u>
Medicaid NF Services	66.5%	70.6%
Prior-Year Medicaid NF Services	4.1%	--
General Fund Other Medicaid Services	29.4%	29.4%

DEPARTMENT OF FINANCIAL INSTITUTIONS**BANKS**

IC 28-11-3

ACCT. NO. 39220-422301

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: \$4,635 minimum fee to a maximum fee of \$1,457,152 plus additional for excess assets over \$40 B.

RATE:

Total Assets	Fee	Plus (per thousand)	Of Excess Over
\$0 - \$10,000 M	\$4,635		
10,001 M - 15,000 M	4,635 +	0.2286	\$10,000 M
15,001 M - 25,000 M	5,778 +	0.1026	15,000 M
25,001 M - 50,000 M	6,804 +	0.07916	25,000 M
50,001 M - 100,000 M	8,783 +	0.07926	50,000 M
100,001 M - 500,000 M	12,431 +	0.06984	100,000 M
500,001 M - 1,000,000 M	40,367 +	0.068094	500,000 M
1,000,001 M - 3,000,000 M	74,414 +	0.0509895	1,000,000 M
3,000,001 M - 5,000,000 M	176,393 +	0.039984	3,000,000 M
5,000,001 M - 10,000,000 M	256,361 +	0.03662	5,000,000 M
10,000,001 M - 20,000,000 M	439,461 +	0.034315	10,000,000 M
20,000,001 M - 40,000,000 M	782,611 +	0.03372705	20,000,000 M
>40,000,001 M	1,457,152 +	0.031428	40,000,000 M

M = 1,000

Effective July 1, 2017 - June 30, 2018

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.

NOTE: In addition to the approval of the fee schedules, the Board approved a one-time 25% Fee Holiday on consumer credit license renewals, volume fees, and bank and credit union annual assessments in FY 2018.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$3,967,224
	FY 2015	\$3,915,506
	FY 2016	\$4,175,736
	FY 2017	\$4,212,252
	FY 2018	\$3,381,380

DISTRIBUTION: Financial Institutions Fund

BUILDING AND LOAN ASSOCIATIONS

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

ACCT. NO. 39220-422301

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 \$1,457,152 plus additional fees for assets over \$40 B.

Total Assets	Fee	Plus (per thousand)	Of Excess Over
\$0 - \$10,000 M	\$4,635		
10,001 M - 15,000 M	4,635 +	0.2286	\$10,000 M
15,001 M - 25,000 M	5,778 +	0.1026	15,000 M
25,001 M - 50,000 M	6,804 +	0.07916	25,000 M
50,001 M - 100,000 M	8,783 +	0.07926	50,000 M
100,001 M - 500,000 M	12,431 +	0.06984	100,000 M
500,001 M - 1,000,000 M	40,367 +	0.068094	500,000 M
1,000,001 M - 3,000,000 M	74,414 +	0.0509895	1,000,000 M
3,000,001 M - 5,000,000 M	176,393 +	0.039984	3,000,000 M
5,000,001 M - 10,000,000 M	256,361 +	0.03662	5,000,000 M
10,000,001 M - 20,000,000 M	439,461 +	0.034315	10,000,000 M
20,000,001 M - 40,000,000 M	782,611 +	0.03372705	20,000,000 M
>40,000,001 M	1,457,152 +	0.031428	40,000,000 M

M = 1,000

Effective July 1, 2017 - June 30, 2018

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$8,699
	FY 2015	\$8,481
	FY 2016	\$8,384
	FY 2017	\$7,451
	FY 2018	\$7,396

DISTRIBUTION: Financial Institutions Fund

CHECK CASHING

IC 28-8-5

ACCT. NO. 39220-422302; 422329;
422322; 422327

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 charged for cashing checks does not exceed \$5. RATE: Initial license is \$600. Renewal fee is \$500. 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 of Financial Institutions at \$80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$20,470
	FY 2015	\$41,850
	FY 2016	\$40,850
	FY 2017	\$36,720
	FY 2018	\$30,978

DISTRIBUTION: Financial Institutions Fund

CONSUMER CREDIT

IC 24-4.5-6-203

ACCT. NO. 39220-422330; 422322; 422327

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 of Financial Institutions 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 \$80 per hour. However, fee for examination is only charged on amount not offset by volume fees. A \$20 per day late fee is charged for late exams.

NOTE: In addition to the approval of the fee schedules, the Board approved a one-time 25% Fee Holiday on consumer credit license renewals, volume fees, and bank and credit union annual assessments in FY 2018.

RATE: \$4 per \$100,000

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$1,027,066
	FY 2015	\$1,101,219
	FY 2016	\$972,950
	FY 2017	\$652,307
	FY 2018	\$496,344

DISTRIBUTION: Financial Institutions Fund

CORPORATE FIDUCIARIES

IC 28-11-3; IC 28-14

ACCT. NO. 39220-422301

REVENUE BASE: Fees collected annually on total corporate assets as of December 31 of each year.

RATE:

Total Assets	Fee	Plus (per thousand)	Of Excess Over
\$0 - \$20,000 M	\$5,150		
20,001 M - 50,000 M	5,150	0.1578	\$20,000 M
50,001 M - 100,000 M	9,884	0.09224	50,000 M
100,001 M - 500,000 M	14,496	0.020495	100,000 M
500,001 M - 1,000,000 M	22,694	0.010248	500,000 M
1,000,001 M - 10,000,000 M	27,818	0.00204944444	1,000,000 M
>10,000,000 M	46,263	0.0017933069	10,000,000 M

M = 1,000

Effective July 1, 2017 - June 30, 2018

ADMINISTRATION: Department of Financial Institutions

REVENUE: Fee structure separate; however, revenue is included in the Bank Fee Account

DISTRIBUTION: Financial Institutions Fund

CREDIT UNIONS

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

ACCT. NO. 39220-422301

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.

NOTE: In addition to the approval of the fee schedules, the Board approved a one-time 25% Fee Holiday on consumer credit license renewals, volume fees, and bank and credit union annual assessments in FY 2018.

RATE: The following fees are collected annually with a \$540 minimum fee and a maximum fee of \$256,361 plus additional fees for assets over \$5 B.

Total Assets	Fee	Plus (per thousand)	Of Excess Over
\$0 - \$545 M	\$540		
546 M - 1,000 M	540 +	0.78021978021	\$545 M
1,001 M - 5,000 M	895 +	0.805	1,000 M
5,001 M - 10,000 M	4,115 +	0.2682	5,000 M
10,001 M - 50,000 M	5,456 +	0.0716	10,000 M
50,001 M - 100,000 M	8,320 +	0.07044	50,000 M
100,001 M - 500,000 M	11,842 +	0.06984	100,000 M
500,001 M - 1,000,000 M	39,778 +	0.068094	500,000 M
1,000,001 M - 3,000,000 M	73,825 +	0.0667845	1,000,000 M
3,000,001 M - 5,000,000 M	207,394 +	0.0244835	3,000,000 M
>5,000,000 M	256,361 +	0.0240075	5,000,000 M

M = 1,000

Effective July 1, 2017 - June 30, 2018

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$995,001
	FY 2015	\$998,927
	FY 2016	\$1,112,360
	FY 2017	\$1,085,011
	FY 2018	\$839,036

DISTRIBUTION: Financial Institutions Fund

DEBT MANAGEMENT COMPANIES

IC 28-1-29

ACCT. NO. 39220-422302; 422322;
422327; 422329

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. The department may make examinations annually, and the examination fee is set by the Department of Financial Institutions at \$80 per hour. A \$20 per day late fee is charged for late exams.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$30,050
	FY 2015	\$25,920
	FY 2016	\$21,560
	FY 2017	\$21,800
	FY 2018	\$14,100

DISTRIBUTION: Financial Institutions Fund

GUARANTEED AUTO PROTECTION (GAP) PLAN ADMINISTRATORS

IC 24-4.5-2; IC 24-4.5-3-202

ACCT. NO. 39220-422302;
422329; 422322; 422327

REVENUE BASE: Persons administering GAP plans.

RATE: A \$20 per day late fee is charged for late exams. Examinations performed by the Department of Financial Institutions are \$80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$51,140
	FY 2015	\$57,010
	FY 2016	\$62,090
	FY 2017	\$61,410
	FY 2018	\$4,090

DISTRIBUTION: Financial Institutions Fund

HOOSIER TRADITIONAL MORTGAGE PROGRAM

IC 24-5-23.6

ACCT. NO. 39220-422302; 422329

REVENUE BASE: Voluntary program for creditors and mortgage brokers that offer qualifying first lien mortgages to Indiana consumers.

RATE: The original and renewal certification fees are \$50.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$100
	FY 2015	\$0
	FY 2016	\$0
	FY 2017	\$0
	FY 2018	\$0

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDER, MORTGAGE

IC 24-4.4; IC 24-4.5

ACCT. NO. 39220-422302;
422329; 422322; 422327

REVENUE BASE: Any nondepository entity that makes mortgages in their name as creditor and funds the loans with their own assets or their own line of credit.

RATE: The original and renewal license fees are \$1,000. A \$20 per day late fee is charged for late renewals. The examination fee is set by the Department of Financial Institutions at \$80 per hour. A \$20 per day late fee is charged for late exams.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$380,840
	FY 2015	\$357,980
	FY 2016	\$379,000
	FY 2017	\$406,000
	FY 2018	\$312,600

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDER

IC 24-4.5-3-502, 503

ACCT. NO. 39220-422302; 422329;
422322; 422327

REVENUE BASE: Any entity that is not a depository institution or licensed collection agency that lends money to another entity or person on a consumer-purpose non-mortgage loan; also CPAP provides under IC 24-12.

RATE: The original license fee is \$1,000. The renewal fee for a licensed lender is the greater of \$1,000 or the annual Uniform Consumer Credit Code volume fee set by the Department of financial Institutions 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 12 months and held more than 30 days. The current rate is \$4 per \$100,000. A \$20 per day late fee is charged for late renewals. The examination fee is set by the Department of Financial Institutions at \$80 per hour and may be offset by volume and license fees paid by or for the entity. A \$20 per day late fee is charged for late exams.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$216,056
	FY 2015	\$256,336
	FY 2016	\$232,784
	FY 2017	\$247,898
	FY 2018	\$117,514

DISTRIBUTION: Financial Institutions Fund

LICENSED LENDER, SMALL LOAN LENDERS

IC 24-4.5-7

ACCT. NO. 39220-422302; 422329;
422322; 422325; 422327

REVENUE BASE: Any nondepository entity that engages in the business of small loan, short-term lending.

RATE: The original and renewal license fees are \$2,000 plus \$750 per additional Indiana location; the maximum renewal fee is \$10,000. A \$20 per day late fee is charged for late renewals. The examination fee is set by the Department of Financial Institutions at \$80 per hour and may be offset by license fees paid by the entity. A \$20 per day late fee is charged for late exams.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$262,850
	FY 2015	\$249,800
	FY 2016	\$146,100
	FY 2017	\$136,390
	FY 2018	\$107,062

DISTRIBUTION: Financial Institutions Fund

MISCELLANEOUS FEES

IC 28-1

ACCT. NO. 39220-422304 through
422321; 422324

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 \$80 per hour 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 of Financial Institutions 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 Holding Company Reorganization	1,000
	Establishment of Branch or Trust Office	500
	Relocation of Main Office or Branch	500
	Merger	1,000
	Bank Holding Company Formation	1,000
	Conversions S&L to Bank or Savings Bank	0**
	Establishment of Nonqualifying Subsidiary	1,000
	Actual Expenses	80/hour
	Consolidation	1,000
	Voluntary Dissolution	2,500

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

**Actual expenses associated with the conversion, merger, or consolidation examination process are capped at a maximum of \$30,000.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$67,660
	FY 2015	\$243,720
	FY 2016	\$139,668
	FY 2017	\$82,000
	FY 2018	\$112,320

DISTRIBUTION: Financial Institutions Fund

MONEY TRANSMITTERS

IC 28-8-4

ACCT. NO. 39220-422302; 422329;
422322; 422327

REVENUE BASE: Entities or persons that sell or issue payment instruments or engage in the business of receiving or 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 December 31 is \$1,000. A \$20 per day late fee is charged for late renewal. Director of the Department of Financial Institutions may conduct an onsite examination at a fee of \$80 per hour. A \$20 per day late fee is charged for late exams.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$63,240
	FY 2015	\$63,000
	FY 2016	\$61,000
	FY 2017	\$70,000
	FY 2018	\$60,000

DISTRIBUTION: Financial Institutions Fund

MORTGAGE LOAN ORIGINATORS

750 IAC 9-3-2

ACCT. NO. 39220-422302;
422329; 422322

REVENUE BASE: An individual engaged in the business of originating mortgage loans.

RATE: The original and renewal license fees are \$50. The examination fee is set by the department at \$80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$399,100
	FY 2015	\$398,782
	FY 2016	\$523,600
	FY 2017	\$596,900
	FY 2018	\$565,088

DISTRIBUTION: Financial Institutions Fund

PAWNBROKERS

IC 28-7-5

ACCT. NO. 39220-422302; 422303;
422329; 422322; 422327

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, not to exceed a maximum of \$10,000. A \$20 per day late fee is charged for late renewals. Pawnbrokers may be examined. Hourly exam fee is \$80. A \$20 per day late fee is charged for late exams.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$126,020
	FY 2015	\$119,180
	FY 2016	\$135,420
	FY 2017	\$111,680
	FY 2018	\$93,630

DISTRIBUTION: Financial Institutions Fund

RENTAL PURCHASE COMPANIES

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

ACCT. NO. 39220-422302; 422329;
422322; 422327

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 \$500 plus \$250 fee for each place of business transacting rental purchase agreements as of January 31 of a given year, with a maximum of \$10,000. A \$20 per day late fee is charged for late renewals. The Department of Financial Institutions may collect an examination fee of \$80 per hour. A \$20 per day late fee is charged for late exams.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2014	\$85,750
	FY 2015	\$87,090
	FY 2016	\$91,240
	FY 2017	\$74,060
	FY 2018	\$61,329

DISTRIBUTION: Financial Institutions Fund

TRUST FEES

IC 28-11-3

ACCT. NO. 39220-422301

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*

Trust Assets	Fees
\$0-\$2,000 M	\$800
2,001 M-5,000 M	\$1,500
5,001 M-10,000 M	\$2,000
10,001 M-20,000 M	\$3,000
20,001 M-30,000 M	\$4,000
30,001 M-40,000 M	\$5,000
40,001 M-50,000 M	\$6,000
50,001 M-100,000 M	\$8,500
100,001 M-500,000 M	\$11,000
500,001 M-1,000,000 M	\$21,000
1,000,001 M and over	\$21,000 plus \$0.0022 per thousand over \$1,000,000 M

M = 1,000

*Effective July 1, 2017 - June 30, 2018

ADMINISTRATION: Department of Financial Institutions

REVENUE: Fee structure separate; however, revenue is included in the Bank Fee Account.

DISTRIBUTION: Financial Institutions Fund

GAMING COMMISSION

ATHLETIC COMMISSION

IC 25-9;

ACCT. NO. 44312-417460; 417470;

808 IAC 2-6-1

426080; 450620

REVENUE BASE: Licensing fees for mixed martial arts fighters, 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: Indiana Gaming Commission (State Athletic Commission)

REVENUE: FY 2014	\$145,805
FY 2015	\$97,403
FY 2016	\$101,656
FY 2017	\$77,918
FY 2018	\$63,680

DISTRIBUTION: Athletic Commission Fund; General Fund (amounts over \$100,000 in Athletic Commission Fund at end of fiscal year)

CHARITY GAMING LICENSE FEE

IC 4-32.2-3-4, 5;

ACCT. NO. 35410-422810

IC 4-32.2-4-4; IC 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 those 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: \$50

Renewal: Based on adjusted gross revenue from allowable events held during the previous year, or on the adjusted gross revenue from the previous event if the qualified organization obtained a special one-time event license. Adjusted gross revenue is the total gross revenue less deductions for the cost of prizes, licensed supplies, license fees, advertising expenses, and up to \$200 per day for facility rent. Gross revenue excludes revenue from winner-take-all drawings.

Class	Adjusted Gross Revenue		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
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

For qualified organizations that are bonafide national organizations or national foundations, the license fees are computed on the following basis. The initial fee is (1) \$50 per Indiana affiliate of the organization or foundation if it and its affiliates have not conducted events in Indiana or (2) the greater of \$50 per Indiana affiliate or the total renewal fees paid by Indiana affiliates in 2011 or during the prior year if at least one of the organization's or foundation's affiliates previously conducted events in Indiana. The renewal fee for a national organization or foundation is based on the aggregate adjusted gross revenue from all its Indiana affiliates.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2014	\$3,849,690
	FY 2015	\$3,997,095
	FY 2016	\$4,074,574
	FY 2017	\$3,992,485
	FY 2018	\$3,987,758

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. 35410-450610

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 Indiana Gaming 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 2014	\$232,502
	FY 2015	\$150,194
	FY 2016	\$87,455
	FY 2017	\$153,905
	FY 2018	\$62,228

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

ACCT. NO. 12561-422815; 53420-411000

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 5 years.

**After the first 5 years.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2014	\$394,200
	FY 2015	\$394,800
	FY 2016	\$400,200
	FY 2017	\$403,400
	FY 2018	\$400,200

DISTRIBUTION: License fees were distributed to the Property Tax Reduction Trust Fund until 2009, and, beginning in 2009, are distributed to the General Fund. Fees to cover investigation costs are distributed to the 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: Revenue has not been received for the last five fiscal years.

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 Gaming Commission

Annual License Fee: Amount established by the Gaming Commission

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	Application Fee	Annual License Fee	Replacement License Fee
FY 2014	\$43,251	\$59,680	\$0
FY 2015	\$51,556	\$59,555	\$0
FY 2016	\$59,129	\$52,355	\$0
FY 2017	\$61,456	\$62,071	\$0
FY 2018	\$65,540	\$63,520	\$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 Licenses: 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:	License Holder	Voluntary Exclusions
FY 2014	\$29,169	\$19,860
FY 2015	\$59,520	\$23,752
FY 2016	\$61,500	\$31,647
FY 2017	\$11,000	\$22,716
FY 2018	\$40,500	\$17,230

DISTRIBUTION: General Fund

PROBLEM GAMBLING FEE

IC 4-35-8.8

ACCT. NO. 38610-443000; 36920-422885

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 2014	\$1,000,000
	FY 2015	\$1,000,000
	FY 2016	\$1,000,000
	FY 2017	\$1,000,000
	FY 2018	\$1,000,000

DISTRIBUTION: The Gaming Commission retains \$250,000 for its efforts at preventing and treating compulsive gambling. The remaining \$750,000 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.

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: \$7,500

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Application Fee</u>	<u>Annual License Fee</u>
FY 2014	\$15,000	\$253,100
FY 2015	\$25,000	\$208,400
FY 2016	\$10,000	\$263,150
FY 2017	\$20,000	\$224,875
FY 2018	\$20,000	\$257,275

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 5 years.
 **After the first 5 years.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	<u>Application Fee</u>	<u>Initial License Fee</u>	<u>Renewal License Fee</u>
FY 2014	\$0	\$0	\$50,000
FY 2015	\$0	\$0	\$50,000
FY 2016	\$0	\$0	\$50,000
FY 2017	\$0	\$0	\$50,000
FY 2018	\$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: Revenue has not been received for the last five fiscal years.

DISTRIBUTION: Application fees are deposited in the State Gaming Fund, and transfer fees are deposited in the General Fund.

RIVERBOAT GAMING PENALTIES

IC 4-33-4-3; IC 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:	License Holders	Voluntary Exclusions
FY 2014	\$285,669	\$107,869
FY 2015	\$305,520	\$138,134
FY 2016	\$437,500	\$106,168
FY 2017	\$137,500	\$156,161
FY 2018	\$549,300	\$100,504

DISTRIBUTION: State Gaming Fund

RIVERBOAT GAMING OCCUPATIONAL LICENSE FEE

IC 4-33-8;
68 IAC 2-3-2; 68 IAC 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 License Fee</u>	<u>Replacement License Fee</u>
FY 2014	\$523,627	\$643,535	\$0
FY 2015	\$610,241	\$606,985	\$0
FY 2016	\$538,871	\$498,320	\$0
FY 2017	\$529,939	\$466,014	\$0
FY 2018	\$576,110	\$459,880	\$0

DISTRIBUTION: State Gaming Fund

DEPARTMENT OF GAMING RESEARCH

GAMING RESEARCH FEE

IC 4-33-18-8

ACCT. NO. 17500-422900

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: Revenue has not been received for the last five fiscal years.

DISTRIBUTION: Department of Gaming Research

INDIANA STATE DEPARTMENT OF HEALTH (ISDH)

ABORTION CLINIC LICENSE FEES

IC 16-21-2;
410 IAC 15-5-3

ACCT. NO. 17610-423010

REVENUE BASE: An annual fee is charged on the basis of total annual surgical abortion procedures performed as reported to the ISDH 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 2014	\$7,000
	FY 2015	\$5,500
	FY 2016	\$4,500
	FY 2017	\$4,500
	FY 2018	\$7,000

DISTRIBUTION: General Fund

ADOPTION FEES

IC 31-19-2-8; IC 31-19-20;
IC 31-19-18-6;
State Form 47261, 13342

ACCT. NO. 31110-423020

REVENUE BASE: Fees are charged for each adoption application. The ISDH may also charge a reasonable fee to an adoptee seeking medical history information or a death certificate.

RATE:	Adoption History Fee	\$20
	Putative Father Registry Fee	\$50
	Adoption Medical History Search Fee	\$25

ADMINISTRATION: State Department of Health

REVENUE:	<u>Adoption History</u>	<u>Putative Father</u>	<u>AMH Search Fee</u>	<u>Total</u>
FY 2014	\$55,677	\$165,207	\$166	\$221,050
FY 2015	\$57,366	\$173,425	\$304	\$233,095
FY 2016	\$63,525	\$199,134	\$611	\$263,270
FY 2017	\$65,942	\$206,286	\$786	\$273,014
FY 2018	\$64,760	\$204,683	\$402	\$269,845

DISTRIBUTION: Adoption History Fund

AMBULATORY OUTPATIENT SURGICAL CENTER LICENSE FEES

IC 16-21-2;
410 IAC 15-5-2

ACCT. NO. 17610-423030

REVENUE BASE: An annual fee is charged on the basis of total annual procedures performed as reported to the ISDH 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 2014	\$181,500
	FY 2015	\$195,000
	FY 2016	\$190,000
	FY 2017	\$196,500
	FY 2018	\$207,000

DISTRIBUTION: General Fund

ANATOMICAL GIFT PROMOTION DONATIONS

IC 16-19-3-26; IC 9-18.1-3-9

ACCT. NO. 46300-463010

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 ISDH. The BMV and the 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 2014	\$159,274
	FY 2015	\$161,394
	FY 2016	\$161,656
	FY 2017	\$177,591
	FY 2018	\$132,979

DISTRIBUTION: Donate Life Indiana; Indiana Donation Alliance Foundation

BIRTH PROBLEMS REGISTRY

IC 16-37-1-11.5;
IC 16-38-4-17

ACCT. NO. 34610-423050

REVENUE BASE: The ISDH 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 2014	\$39,228
	FY 2015	\$45,424
	FY 2016	\$58,308
	FY 2017	\$57,406
	FY 2018	\$54,834

DISTRIBUTION: Birth Problems Registry Fund

BIRTHING CENTER LICENSE FEES

IC 16-21-2;
410 IAC 15-5-4

ACCT. NO. 17610-423060

REVENUE BASE: An annual fee is charged on the basis of total annual births as reported to the ISDH 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 2014	\$1,000
	FY 2015	\$1,500
	FY 2016	\$1,000
	FY 2017	\$2,000
	FY 2018	\$2,500

DISTRIBUTION: General Fund

HEALTH FACILITY FEES

IC 16-28-2-7

ACCT. NO. 17610-423080; 12760-423080

REVENUE BASE: An annual fee is charged on the basis of available beds for a license to establish or maintain a health facility.

RATE:	1-50 Beds	\$200
	Each Additional Bed	10

ADMINISTRATION: State Department of Health

REVENUE:	FY 2014	\$613,880
	FY 2015	\$610,570
	FY 2016	\$575,941
	FY 2017	\$607,350
	FY 2018	\$647,840

DISTRIBUTION: General Fund

HOME HEALTH AGENCY FEES

IC 16-27-1-7;
410 IAC 17-10-1

ACCT. NO. 12760-423090; 17610-423090

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.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2014	\$95,750
	FY 2015	\$96,380
	FY 2016	\$96,781
	FY 2017	\$95,600
	FY 2018	\$94,500

DISTRIBUTION: General Fund

HOSPICE FEES

IC 16-25-4-1

ACCT. NO. 12760-423100

REVENUE BASE: There is an annual license fee of \$100 for hospice program providers when certain requirements are met.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2014	\$12,400
	FY 2015	\$10,160
	FY 2016	\$9,200
	FY 2017	\$8,200
	FY 2018	\$8,700

DISTRIBUTION: General Fund

HOSPITAL LICENSE FEES

IC 16-21-2;

ACCT. NO. 17610-423110

410 IAC 15-5-1

REVENUE BASE: An annual fee is charged on the basis of total operating expense as reported to the ISDH 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 2014	\$314,000
	FY 2015	\$315,000
	FY 2016	\$308,000
	FY 2017	\$336,000
	FY 2018	\$324,000

DISTRIBUTION: General Fund

LEAD-BASED PAINT LICENSES AND FEES

IC 16-41-39.8;

ACCT. NO. 54210-421300

410 IAC 32-2-9; 410 IAC 32-4-15;

410 IAC 32-3-12

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: State Department of Health

REVENUE:	FY 2014	\$31,400
	FY 2015	\$20,250
	FY 2016	\$30,175
	FY 2017	\$25,250
	FY 2018	\$19,000

DISTRIBUTION: Lead Trust Fund

MOBILE HOME PARKS

IC 16-41-27

ACCT. NO. 12760-423120

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 fee is paid every 4 years. The ISDH may also impose enforcement fees equal to the license fees.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2014	\$20,300
	FY 2015	\$9,300
	FY 2016	\$281,400
	FY 2017	\$142,361
	FY 2018	\$37,450

DISTRIBUTION: General Fund

MOTOR FUEL INSPECTION PROGRAM

IC 16-44-3-9

ACCT. NO. 34710-423200

REVENUE BASE: The ISDH inspects and analyzes the octane levels of gasoline or gasoline-oxygenate blends 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 2014	\$168,950
	FY 2015	\$162,900
	FY 2016	\$178,150
	FY 2017	\$172,450
	FY 2018	\$187,950

DISTRIBUTION: Motor Fuel Inspection Fund

NEWBORN SCREENING FEE

IC 16-41-17-10;
410 IAC 3-3-13

ACCT. NO. 31910-423130

REVENUE BASE: Laboratories pay a \$30 fee for each baby initially tested. The fee is not collected for babies subject to further testing or retesting. The money is used to support the Newborn Screening Program.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2014	\$2,530,170
	FY 2015	\$2,533,350
	FY 2016	\$2,705,221
	FY 2017	\$2,497,080
	FY 2018	\$2,502,450

DISTRIBUTION: Newborn Screening Fund

PERSONAL SERVICES AGENCY

IC 16-27-4-6

ACCT. NO. 17610-423095

REVENUE BASE: A license is required for any personal services agency providing services in the state. There is an annual license fee of \$250. Licensed home health agencies that offer personal services are not required to obtain a separate personal services agency license.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2014	\$113,750
	FY 2015	\$112,000
	FY 2016	\$118,059
	FY 2017	\$117,750
	FY 2018	\$129,750

DISTRIBUTION: General Fund

PLAN REVIEW FEES

IC 16-19-5-1;
410 IAC 6-12-17

ACCT. NO. 12760-423140; 17610-423140

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 ISDH.

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 2014	\$92,200
	FY 2015	\$106,300
	FY 2016	\$128,750
	FY 2017	\$132,214
	FY 2018	\$102,900

DISTRIBUTION: General Fund

QUALIFIED MEDICATION AIDE

IC 16-28-1-11;

ACCT. NO. 17610-423150

412 IAC 2-1 (Expired)

REVENUE BASE: An annual \$10 recertification fee was charged by the ISDH. A \$10 late fee may also be assessed. This fee has been eliminated for 2018 renewals.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2014	\$23,790
	FY 2015	\$22,560
	FY 2016	\$22,098
	FY 2017	\$24,325
	FY 2018	\$92

DISTRIBUTION: State Department of Health

RADIOLOGIC TECHNOLOGIST LICENSE FEES

IC 16-41-35-29

ACCT. NO. 12760-423160

REVENUE BASE: The ISDH licenses radiological technologists. A license is \$60, and the biennial renewal fee is not to exceed \$60. Late renewals shall be assessed a penalty fee of \$60.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2014	\$522,106
	FY 2015	\$559,475
	FY 2016	\$541,400
	FY 2017	\$581,865
	FY 2018	\$556,787

DISTRIBUTION: General Fund

RADON GAS CERTIFICATION FEES

IC 16-41-38;

ACCT. NO. 33710-423170

410 IAC 5.1

REVENUE BASE: The ISDH 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 2014	\$16,100
	FY 2015	\$12,550
	FY 2016	\$19,600
	FY 2017	\$13,400
	FY 2018	\$18,100

DISTRIBUTION: Radon Gas Trust Fund

VITAL RECORDS SEARCH

IC 16-37-1-11

ACCT. NO. 12760-423180

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 2014	\$376,618
	FY 2015	\$397,893
	FY 2016	\$438,499
	FY 2017	\$405,504
	FY 2018	\$408,756

DISTRIBUTION: General Fund

WATER ANALYSIS

IC 16-41-24-5, 10;

ACCT. NO. 12760-423190; 43710-423190;

IC 16-19-8-2

46304-423190

REVENUE BASE: The ISDH 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 \$10 per test kit. Swimming pool/pool water bacteriological testing is \$15 per test. The state may charge a shipping charge of \$6.50 to defray costs of mailing and shipping. The state also charges water testing laboratories auditing and certification fees. In-state laboratory fees range from \$300-\$1,000; Out-of-state laboratory fees range from \$650-\$4,500.

ADMINISTRATION: State Department of Health

REVENUE:	Water Testing	Laboratory Certification
FY 2014	\$164,457	-
FY 2015	\$133,382	-
FY 2016	\$136,327	-
FY 2017	\$143,763	-
FY 2018	\$90,582	\$75,640

DISTRIBUTION: General Fund; Water Sample Revolving Fund

WEIGHTS AND MEASURES FEES

IC 16-19-5-1;
410 IAC 12-2-1

ACCT. NO. 47930-423220

REVENUE BASE: The Weights and 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 2014	\$23,642
	FY 2015	\$12,719
	FY 2016	\$6,786
	FY 2017	\$7,992
	FY 2018	\$3,296

DISTRIBUTION: Weights and Measures Fund

HISTORICAL BUREAU

PUBLICATIONS FUND

IC 4-23-7.2-7

ACCT. NO. 44640-431120

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. In addition, the fund is used to support the Indiana State Library's Book Shop and Historical Building. Shop inventory is purchased from this account, and revenue from sales is deposited into this account.

ADMINISTRATION: Historical Bureau

REVENUE:	FY 2014	\$17,483
	FY 2015	\$21,991
	FY 2016*	\$72,675
	FY 2017*	\$67,152
	FY 2018	\$16,652

*Revenue reported for FY 2016 and FY 2017 reflect an increase in sales, particularly for Bicentennial merchandise.

DISTRIBUTION: Historical Bureau Publications and Educational Fund

**DEPARTMENT OF HOMELAND SECURITY
DIVISION OF FIRE AND BUILDING SERVICES**

AMUSEMENT AND ENTERTAINMENT PERMITS

IC 22-12-6-7; IC 22-15-7;
675 IAC 12-3-8

ACCT. NO. 37720-422510

REVENUE BASE: Buildings or structures containing theaters 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) unless rental fees are charged or collected.

RATE:

Category A: Fixed Seating Capacity
Occupant Load

	<u>Fee</u>
1-99	\$ 99
100-499	134
500-999	168
1,000-4,999	203
5,000-9,999	237
10,000 or more	272

Category B: Movable Seating

Same as Category A: Fixed Seating plus \$99 for each seating configuration or arrangement.

Special Event Endorsement

Inspection fee \$99

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2014	\$233,887
	FY 2015	\$260,823
	FY 2016	\$274,798
	FY 2017	\$270,416
	FY 2018	\$279,554

DISTRIBUTION: Fire and Building Services Fund

BOILER INSPECTION

IC 22-12-6-6;
675 IAC 12-3-13

ACCT. NO. 37720-422610

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		
Heating Surface Area (in sq. ft.)		<u>Fee</u>
0-100		\$24
101-500		36
501-1,000		48
1,001-10,000		90
External inspections		
Heating Surface Area (in sq. ft.)		
0-50		\$18
51-150		24
151 or more		40
Regulated Pressure Vessels (internal and external)		
Area (in sq. ft.)		
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 (\$200 + \$500)
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 Inspector Examination		\$100
Annual Renewal of Inspector License		\$25

ADMINISTRATION: State Building Commissioner

REVENUE: FY 2014	\$848,373
FY 2015	\$861,670
FY 2016	\$770,532
FY 2017	\$788,319
FY 2018	\$671,283

DISTRIBUTION: Fire and Building Services Fund

CONSTRUCTION DESIGN RELEASE AND VARIANCE FEES

IC 22-12-6-6;

ACCT. NO. 37720-417220; 422530; 422554

675 IAC 12-3-2, 4, 11

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. When 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:

Filing Fee \$75
 plus
 Processing Fee \$75*

*If categorical processing fees are less than \$75.

Categorical Processing Fees		
Category	Description	Fee
A. Normal Occupancy	All buildings and structures not specifically listed in Categories B,C,D,E,G,H, and I.	\$0.050 times the gross sq. ft. of floor area.
B. Minimal Occupancy - Area-related	Livestock sales, hangars, open parking structures, truck freight terminals, warehouses, refrigerated storage, bulk product processing plants, and similar uses.	\$0.030 times the gross sq. ft. of floor area.
C. Cost-related	Remodeling and renovation (no additions).	\$0.0030 times the total square footage of the remodeling and renovation.
D. Minimal Occupancy Cost-related	Control towers, generating plants, dust collectors, mausoleums, grain elevators, concrete or asphalt plants, and other occupied high-volume, low-area structures.	\$0.0002 times the construction cost.
E. Swimming Pools		\$0.020 times the gross cu. ft.
F. Flammable Liquid or Gas Facilities	Each initial installation of one or more bulk storage tanks, piping or dispensing equipment for Classes I, II, IIIA, and IIIB liquids, liquefied petroleum (LP) gas, or liquefied natural gas (LNG) or replacement of such tanks or piping at the same location.	\$80 per tank.
G. Replicated floor plan buildings, such as apartment bldgs, hotels, or motels	Project consists of one or more buildings with replicated floor plans.	\$0.40 per square foot for one example of each replicated floor plan, plus \$69 per building.

Categorical Processing Fees		
Category	Description	Fee
H. Shell Buildings	Shell buildings and initial tenant build-outs.	Shell building: \$0.040 times the gross sq. ft. of floor area. Initial tenant build-out: \$0.020 times the gross sq. ft. of floor area that is the subject of the build-out.
I. Expedited Plan Review	Available for occupancies: B, F, M, S, and U. All required drawings, applications, and fees must be received by plan review division not later than 9:00 a.m. on the day that the project is submitted. If the project qualifies for expedited plan review and the issuance of a design release, the project will be released not later than 4:30 p.m. on the following business day that the division is open.	\$5,000, plus the applicable fee or fees from Categories A through H.

Special Processing Fees

(1) Each additional submission for a partially filed project	\$250
(2) Surcharge for late filing of plans and specifications in accordance with 675 IAC 12-6-8(c)2	\$300
(3) Foundation release	\$80
(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	\$50

Variance Application

Filing Fee	\$138
------------	-------

Plan Examination and Processing Fee

Single Code Provision	\$138
Each Additional Unrelated Code Provision	\$69

On-site Inspection	\$150
--------------------	-------

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:

	Fire Insurance Tax	Plan Review	Construction Design Variance Fee
FY 2014	\$4,587,708	\$5,873,129	\$230,314
FY 2015	\$4,834,776	\$5,325,180	\$219,172
FY 2016	\$4,989,058	\$5,510,246	\$240,859
FY 2017	\$4,609,798	\$5,763,690	\$261,355
FY 2018	\$4,641,592	\$6,043,824	\$250,903

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. 37720-422540

RATE: The Division of Fire and Building Safety charges a \$50 fee for processing registrations of child care ministries. (IC 12-17.2-6-12 also allows the Division of Family Resources to charge a \$50 registration processing fee, which is deposited in the Child Care Fund.)

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2014	\$35,138
	FY 2015	\$28,605
	FY 2016	\$32,894
	FY 2017	\$39,134
	FY 2018	\$42,069

DISTRIBUTION: Fire and Building Services Fund; Division of Family Resources Child Care Fund

CONSTRUCTION INSPECTION FEES

IC 22-12-6-6; IC 22-13-2-13;
675 IAC 12-3-6

ACCT. NO. 37720-422552

REVENUE BASE: These fees are paid when the Division of Fire and Building Safety staff perform building inspections in political subdivisions without an approved building inspection program for Class 1 building structures.

RATE: The greater of (1) \$200 or (2) \$0.10 per sq. ft. to be inspected, but not more than \$7,500. The fees were readopted on August 8, 2012.

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2014	\$456,272
	FY 2015	\$418,268
	FY 2016	\$402,058
	FY 2017	\$379,659
	FY 2018	\$138,790

DISTRIBUTION: Fire and Building Services Fund

EXPLOSIVES MAGAZINES

IC 22-12-6-6;
675 IAC 12-3-5

ACCT. NO. 37720-422560

REVENUE BASE: Regulated Explosives Magazine Permit Fees

RATE: Type 1, 4, or 5 (renewal)	\$138	(\$69)
Type 2, 3, or indoor (renewal)	\$69	(\$35)

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2014	\$26,904
	FY 2015	\$25,225
	FY 2016	\$30,775
	FY 2017	\$25,551
	FY 2018	\$26,110

DISTRIBUTION: Fire and Building Services Fund

**FIRE AND BUILDING SERVICES DEPARTMENT
INDUSTRIALIZED BUILDING SYSTEMS**

IC 22-15-4;
675 IAC 15-1.6

ACCT. NO. 37720-422551; 422555; 422680

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}	\$1,010
	3. Addenda:	
	(A) filing fee	\$30
	(B) residential, add a room or duplex	\$85
	(C) commercial ^{1,2}	\$105
	4. Addenda (late filing):	
	(A) filing fee	\$60
	(B) residential, add a room or duplex	\$170
	(C) commercial	\$210
	5. Prototype Filing Fees:	
	(A) First module unit	\$70
	(B) Second module unit	\$85
	(C) Third module unit	\$105
	(D) Each additional	\$130
	6. Third-Party Inspection Fee (annual renewal)	\$830 (\$550)
	Audit Fee (T.P.I.)	(\$65/hour/person)
	7. State Seal of Acceptance	\$65/label
	8. Inspection and Monitoring Travel Fees:	
	(A) in or out-of-state	\$65/hour/person
	(B) plus mileage	Current Dept. of Admin. rate
	9. Returned Check Fee	\$35/check
	1 - \$50 fee for each additional floor plan	3 - \$100 fee for each additional floor plan
	2 - \$50 fee for each additional module unit	4 - \$100 fee for each additional module unit

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2014	\$141,987
	FY 2015	\$303,112
	FY 2016	\$291,023
	FY 2017	\$294,944
	FY 2018	\$280,221

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS PERMITS

IC 22-11-14-5, 11; IC 22-12-6-6;
675 IAC 12-3-3, 9, 10; 675 IAC 12-9-8

ACCT. NO. 37720-422572;
422574; 422576

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:	Annual Registration	\$1,000
	Application Fireworks Manufacturer, Distributor, Wholesaler, or Import Permit	\$1,000/ permit
	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
	Consumer Retail - First Location	*\$1,000
	Additional Tent	\$500
	Additional Structure	\$200

*If annual registration fee has not been paid.

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2014	\$454,885
	FY 2015	\$465,691
	FY 2016	\$467,465
	FY 2017	\$470,692
	FY 2018	\$475,804

DISTRIBUTION: Fire and Building Services Fund

FIREWORKS PUBLIC SAFETY FEE

IC 22-11-14-12, 13

ACCT. NO. 12710-412010

REVENUE BASE: Persons purchasing fireworks in a retail transaction are assessed for the public safety fee on the transaction. The retailer remits the Public Safety Fee to the Department of State Revenue on department forms. The Public Safety Fee is due before the end of 20th day after the end of the month in which the fee was collected.

RATE: For gross retail transactions made between \$0.10 and \$1.10, there is a graduated rate scale that ranges from \$0.01 to \$0.05. For all purchases at \$1.10 or higher, the rate is 5% of the gross retail income from the sale.

ADMINISTRATION: Compliance Division, Department of State Revenue

REVENUE:	FY 2014	\$2,270,480
	FY 2015	\$2,625,872
	FY 2016	\$2,796,491
	FY 2017	\$2,842,425
	FY 2018	\$2,745,768

DISTRIBUTION: General Fund

REDUCED IGNITION PROPENSITY STANDARDS FOR CIGARETTES

IC 22-14-7-21

ACCT. NO. 44152-422563

REVENUE BASE: A manufacturer must pay \$800 to the State Fire Marshal to have brands of cigarettes certified for sale in the state. The Fire Marshal may adjust the fee every 3 years to ensure that the fee defrays the costs of oversight. Cigarette brands must be recertified every 3 years.

RATE: \$800. However, fee may not exceed \$1,000 per brand family.

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 2014	\$4,800
	FY 2015	\$64,801
	FY 2016	\$11,200
	FY 2017	\$17,701
	FY 2018	\$79,202

DISTRIBUTION: Reduced Ignition Propensity Standards for Cigarettes Fund

REGULATED EXPLOSIVES/BLASTERS

IC 35-47.5-4-4.5;

ACCT. NO. 37720-422575

675 IAC 26-2-4, 6

REVENUE BASE: Persons licensed to use a destructive device or explosive.

RATE:	Explosives Use - Operator License	
	Initial/Renewal (3 years)	\$350
	Use-Blaster License	
	Initial/Reciprocity/Renewal (3 years)	\$175

ADMINISTRATION: Fire Prevention and Building Safety Commission

REVENUE:	FY 2014	\$21,428
	FY 2015	\$19,946
	FY 2016	\$15,925
	FY 2017	\$18,299
	FY 2018	\$10,892

**REGULATED LIFTING DEVICE AND
REGULATED AMUSEMENT DEVICE PERMITS**

IC 22-15-5, 7;

ACCT. NO. 37720-422620

675 IAC 12-3-14, 15; 675 IAC 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:

<u>Lifting Device Installation or Alteration Permit and Operating Cert. Fee</u>	
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 Application	\$120
Temporary Operating Permit	\$100
Reinspection for Erroneous Information	\$1,000/inspection
Reinspection on New Device Due to Noncompliance	\$750/inspection

Lifting Device Professional Licensing Fee

Elevator Contractor	\$500
Elevator Inspector/Mechanic/Temporary Mechanic	\$100
Emergency Elevator Mechanic	\$25

Amusement Device Inspection Fee

Kiddie Ride	\$144
Major Ride	\$144
Spectacular Ride	\$144
Passenger Tramways and Aerial Lifts	\$144 (on surface) \$288 (above surface)
Reinspection	One-half annual inspection fee
Subsequent Inspections	\$100/device

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2014	\$2,671,738
	FY 2015	\$2,697,921
	FY 2016	\$2,876,136
	FY 2017	\$2,822,477
	FY 2018	\$2,765,550

DISTRIBUTION: Fire and Building Services Fund

UNDERGROUND STORAGE TANK CERTIFICATION PROGRAM

IC 13-23-3; ACCT. NO. 37720-422600
675 IAC 12-12-4

REVENUE BASE: Persons who supervise, manage, or direct installation, testing, retrofitting, removal, or closure of underground storage tanks.

RATE: Certificate Issuance/Renewal Fee \$25

ADMINISTRATION: State Fire Marshal

REVENUE:	FY 2014	\$17,003
	FY 2015	\$7,094
	FY 2016	\$7,241
	FY 2017	\$18,929
	FY 2018	\$7,388

DISTRIBUTION: Fire and Building Services Fund

HORSE RACING COMMISSION

GAMING INTEGRITY FEE

IC 4-35-8.7

ACCT. NO. 43910-423631

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 Horse Racing Commission

REVENUE:	FY 2014	\$500,000
	FY 2015	\$500,000
	FY 2016	\$500,000
	FY 2017	\$500,000
	FY 2018	\$500,000

DISTRIBUTION: Gaming Integrity Fund*

*Each racetrack owner conducting slot machine gaming is also required under a separate statute (IC 4-35-7-12) to pay the first \$250,000 annually from the required slot machine AGR set-aside for various horse racing purposes into the Gaming Integrity Fund. A total of \$500,000 was paid to the fund annually from FY 2009 through FY 2018 under this requirement.

PENALTIES

IC 4-31-13-1

ACCT. NO. 18920-450710; 450720

REVENUE BASE: The Horse Racing Commission may impose civil penalties upon a permit holder or license holder for each violation of a statute, rule, or regulation of the commission.

RATE: Penalties depend on type of violation, ranging from \$100-\$5,000.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2014	\$61,555
	FY 2015	\$88,720
	FY 2016	\$83,254
	FY 2017	\$78,185
	FY 2018	\$79,500

DISTRIBUTION: General Fund

PERMIT APPLICATION AND INVESTIGATION FEE

IC 4-31-5

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: Revenue has not been received for the last five fiscal years.

DISTRIBUTION: General Fund

RACETRACK OCCUPATIONAL LICENSE FEE

IC 4-31-6; ACCT. NO. 18920-423615; 423616;
71 IAC 5-1-1 423617; 423618

REVENUE BASE: Individuals employed in certain occupations at a pari-mutuel racetrack.

RATE: The annual license fee depends on the type of license, ranging from \$10 to \$100.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2014	\$281,338
	FY 2015	\$289,559
	FY 2016	\$297,511
	FY 2017	\$276,785
	FY 2018	\$290,552

DISTRIBUTION: General Fund

RACETRACK/RACINO ASSESSMENTS TO BREED FUNDS

IC 4-31-11 ACCT. NO. 34320-415410 through 415614;
IC 4-31-9-10 34330-415410 through 415614;
IC 4-35-7-12 34340-415410 through 415614

REVENUE BASE: The breed development funds consist of revenue from breakage, outs tickets, slot machine adjusted gross revenue (AGR), and other miscellaneous fees. Breakage and outs tickets are generated from pari-mutuel wagering on horse races at Hoosier Park, Indiana Downs, and off-track betting facilities. Breakage is the remaining odd cents from rounding down to the nearest 10 cents on winning tickets. Outs tickets are winnings which are not cashed. Each racetrack owner conducting slot machine gaming is required to pay 15% of its slot machine AGR during the fiscal year to various purposes, including the breed development funds. Of the total amount paid, about 22.1% is directed to the Standardbred Development Fund, 17.7% to the Thoroughbred Development Fund, and 2.3% to the Quarter Horse Development Fund.

(NOTE: In prior years, Riverboat Admission Tax revenue was distributed to the breed development funds. Under current statute, this distribution has been replaced by the distribution of slot machine AGR.)

P.L. 210-2013 required that beginning in FY 2014, the distributions from the slot machine gaming are as follows: (1) 15% of AGR for horse racing purposes between July 1, 2013, and December 31, 2013, and (2) a negotiated amount between 10% and 12% of AGR for horse racing purposes starting January 1, 2014.

ADMINISTRATION: Horse Racing Commission

REVENUE:	Breakage/ Outs	Slot AGR/ Other	Total
FY 2014	\$997,923	\$23,335,622	\$24,333,545
FY 2015	\$924,095	\$21,188,129	\$22,112,224
FY 2016	\$844,837	\$23,554,801	\$24,399,638
FY 2017	\$394,719	\$24,341,709	\$24,736,428
FY 2018	\$0	\$24,463,235	\$24,463,235

DISTRIBUTION:

Source	Standardbred Fund (34320)	Thoroughbred Fund (34330)	Quarter Horse Fund (34340)
Breakage	\$ 0	\$ 0	\$ 0
Outs Tickets	0	0	0
Slot Machine AGR	11,954,542	11,209,088	1,299,605
TOTAL	\$11,954,542	\$11,209,088	\$1,299,605

RACINO ASSESSMENTS TO TOBACCO SETTLEMENT FUND

IC 4-35-7-12

ACCT. NO. 30410-422880

REVENUE BASE: Each racetrack owner conducting slot machine gaming is required to pay 15% of its slot machine AGR during the fiscal year to various purposes. The first \$1.5 M of each racino's annual assessment must be distributed to the Indiana Master Tobacco Settlement Agreement Fund. This distribution commenced in FY 2012. P.L. 210-2013 removed the distributions of slot machine gaming revenue to the Tobacco Master Settlement Fund.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2014	\$3,000,000
	FY 2015	\$0
	FY 2016	\$0
	FY 2017	\$0
	FY 2018	\$0

DISTRIBUTION: Indiana Master Tobacco Settlement Agreement Fund

RACINO ASSESSMENTS TO STANDARDBRED RACING AT FAIRS

IC 4-35-7-12

REVENUE BASE: Each racetrack owner conducting slot machine gaming is required to pay 15% of its slot machine AGR during the fiscal year to various purposes, including Standardbred racing purposes. Of the amount distributed from each racino's annual assessment to Standardbred racing purposes, \$500,000 is distributed to the State Fair Commission as follows: (1) \$375,000 to support Standardbred racing and facilities at the State Fairgrounds, and (2) \$125,000 for grants to county fairs to support Standardbred racing and facilities at county fairgrounds. This distribution commenced in FY 2012.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2014	\$1,000,000
	FY 2015	\$1,000,000
	FY 2016	\$1,000,000
	FY 2017	\$1,000,000
	FY 2018	\$1,000,000

DISTRIBUTION: State Fair Commission

STALLION REGISTRATION

IC 15-19-2-8

ACCT. NO. 49010-423650

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:	Registration and Pedigree Fee*	\$150
	Late Registration Fee*	\$400
	*2012 fees.	

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2014	\$17,750
	FY 2015	\$16,050
	FY 2016	\$16,050
	FY 2017	\$16,050
	FY 2018	\$20,550

DISTRIBUTION: Standardbred Horse Fund

TRACK PERMIT AND SATELLITE LICENSE FEES

IC 4-31-5.5

ACCT. NO. 18920-423620; 423640

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 2014	\$14,000
	FY 2015	\$14,000
	FY 2016	\$13,000
	FY 2017	\$13,000
	FY 2018	\$13,000

DISTRIBUTION: General Fund

INDIANA GRAIN BUYERS AND WAREHOUSE LICENSING AGENCY

AGRICULTURAL COMMODITY WAREHOUSES

IC 26-3-7

ACCT. NO. 53810-428620; 428630;
428635; 455160

REVENUE BASE: An annual license is required for a warehouse to store grain and other agricultural commodities. For the first facility, the fee varies from \$1,000 to \$2,500 depending on the type of facility. Each additional facility is \$250*.

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.

*HEA 1549-2015 provided increases in the license fees varying by size and type of facility, and it increased the fee for each additional warehouse from \$50 to \$250.

ADMINISTRATION: Indiana Grain Buyers and Warehouse Licensing Agency;
Department of Agriculture

REVENUE:	FY 2014	\$187,456
	FY 2015	\$191,712
	FY 2016	\$387,473
	FY 2017	\$456,974
	FY 2018	\$457,242

DISTRIBUTION: Grain Buyers and Warehouse Licensing Agency License Fee Fund

GRAIN TESTING EQUIPMENT

IC 15-11-8

ACCT. NO. 53810-428625

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 \$200* for each device tested at each site.

*HEA 1549-2015 increased this fee from \$10 to \$200.

ADMINISTRATION: Department of Agriculture

REVENUE:	FY 2014	\$7,940
	FY 2015	\$7,830
	FY 2016	\$115,320
	FY 2017	\$132,300
	FY 2018	\$116,800

DISTRIBUTION: Grain Buyers and Warehouse Licensing Agency License Fee Fund

DEPARTMENT OF INSURANCE

BAIL BOND LICENSE AND RUNNERS FEES

IC 27-10-3

ACCT. NO. 37920-423910; 423940

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	\$300	\$300

ADMINISTRATION: Department of Insurance

REVENUE:	Fees	Fines	Total
FY 2014	\$177,453	\$1,900	\$179,353
FY 2015	\$29,600	\$5,600	\$35,200
FY 2016	\$152,312	\$200	\$152,512
FY 2017*	\$17,079	\$0	\$17,079
FY 2018	\$46,402	\$0	\$46,402

*Low revenue numbers due to clerical reporting error.

DISTRIBUTION: Bail Bond Enforcement and Administration Fund

INSURANCE AGENTS' AND RELATED LICENSES

IC 27-1-15.6

ACCT. NO. 11900-423920;
36410-423920

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

RATE:	Insurance Producer (valid 2 yrs):	
	Resident	\$40
	Nonresident	\$90
	Surplus Lines Producer (valid 2 yrs)	
	Resident	\$80
	Nonresident	\$120
	Consultant	\$40 biennially
	Public Adjuster	\$50 annually
	Limited Lines Insurance Producer (resident only)	\$40
	Duplicate License	\$10 each

ADMINISTRATION: Department of Insurance

REVENUE:	New License	Renewals	Total
FY 2014	\$3,425,134	\$5,070,710	\$8,495,844
FY 2015	\$3,642,240	\$3,740,462	\$7,382,702
FY 2016	\$3,672,981	\$5,491,782	\$9,164,763
FY 2017	\$3,668,337	\$5,479,040	\$9,147,377
FY 2018	\$4,480,487	\$6,477,305	\$10,957,792

DISTRIBUTION: Department of Insurance Fund

INSURANCE COMPANY FEES

IC 27

ACCT. NO. 36410-423930; 423940; 423990

REVENUE BASE: The Department of Insurance assesses internal audit, filing certificate, retaliatory, and other processing fees.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2014	\$6,223,089
	FY 2015	\$6,490,202
	FY 2016	\$7,442,530
	FY 2017	\$11,207,369
	FY 2018	\$7,870,901

Includes retaliatory fees, filing fees, and other fees.

Document	Fee
Articles of Incorporation	\$350
Amendment of Articles of Incorporation	\$10
Filing of Annual Statement and Consolidated Statement	\$100
Annual Renewal of Company License Fee	\$50
Withdrawal of Certificate of Authority	\$25
Certified Statement of Condition	\$5
Any Other Document Required to be Filed by This Article	\$25
Service of Process	\$10
Copying and Certifying the Copy of Any Filed Document	\$10
Annual Internal Audit Fee -- Domestic and Foreign Insurer and HMO	\$1,000
Annual Internal Audit Fee -- Assessment Insurers, Farm Mutuals, and Fraternal Benefit Societies	\$250
Policy, Rider, Rule, Rate, or Endorsement Filed with the State	\$35

DISTRIBUTION: Department of Insurance Fund. Fees collected for service of process and copying are deposited in the General Fund.

MEDICAL MALPRACTICE INSURANCE PREMIUM SURCHARGE

IC 34-18-5

ACCT. NO. 48810-423940; 423950

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 Patients' Compensation Fund and the claims that are determined to be payable from the Fund.

ADMINISTRATION: Department of Insurance

REVENUE:	Surcharges	Filing Fees	Total Revenue
FY 2014	\$128,578,003	\$12,890	\$128,590,893
FY 2015	\$115,446,429	\$15,625	\$115,462,054
FY 2016	\$130,165,474	\$13,695	\$130,179,169
FY 2017	\$135,704,628	\$13,268	\$135,717,896
FY 2018	\$150,994,093	\$10,773	\$151,004,866

DISTRIBUTION: Patient's Compensation Fund

MINE SUBSIDENCE INSURANCE PREMIUMS

IC 27-7-9

ACCT. NO. 51010-423960;
51020-423940; 51020-423960

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 2014	\$1,722,112
	FY 2015	\$1,773,304
	FY 2016	\$2,007,073
	FY 2017	\$2,479,614
	FY 2018	\$2,655,035

DISTRIBUTION: Mine Subsidence Insurance Fund

POLITICAL SUBDIVISION CATASTROPHIC LIABILITY CHARGES

IC 27-1-29.1

ACCT. NO. 50910-423980

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 2014	\$136,130
	FY 2015	\$112,736
	FY 2016	\$120,789
	FY 2017	\$0
	FY 2018	\$0

DISTRIBUTION: Political Subdivision Catastrophic Liability Fund

TITLE INSURANCE FEES

IC 27-7-3.6-7

ACCT. NO. 54510-423940; 423980

REVENUE BASE: A person that purchases a title insurance policy must pay to the title insurer a \$5 fee. The title insurer must pay to the Department of Insurance \$3 of the fee for deposit in the Title Insurance Enforcement Fund. Effective July 1, 2008. First full-year collection was 2010.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2014	\$1,320,555
	FY 2015	\$988,878
	FY 2016	\$1,347,974
	FY 2017	\$368,026
	FY 2018*	\$860,328

*Total revenue for FY 2018 was reported to be \$1,480,214, but after title refunds of \$619,886, \$860,328 in net revenue remained.

DISTRIBUTION: Title Insurance Enforcement Fund

JUDICIARY

ATTORNEY LICENSING FEES

Supreme Court Rule 2
for Admission to the Bar
and Discipline of Attorneys

Account Maintained
at the National Bank
of Indianapolis

REVENUE BASE: The clerk collects an annual licensing fee of \$180 from all active Indiana attorneys and \$90 from all inactive Indiana attorneys. It also collects a series of delinquent fees from attorneys who pay the licensing fee after a certain date and reinstatement fees for retired or suspended attorneys who wish to become reinstated again. These fees are used to operate three agencies of the Supreme Court: the Disciplinary Commission, the Commission for Continuing Legal Education, and the Judges and Lawyers Assistance Program.

ADMINISTRATION: Fees are collected by the Clerk of the Indiana Supreme Court and due by October 1 of each year. Temporary admission fees are due by January 1 of each year. All collected fees are deposited into an account at the National Bank of Indianapolis.

REVENUE:	FY 2014	\$3,355,484
	FY 2015	\$4,110,158
	FY 2016	\$3,946,849
	FY 2017	\$4,114,370
	FY 2018	\$4,152,369

NOTE: Revenue increased between FY 2014 and FY 2015 due to a fee increase for licensing, from \$145 to \$180.

COURT ADMINISTRATION FEE

IC 33-37-5-27; IC 33-34-8-1

ACCT. NO. 10470-424070

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.

ADMINISTRATION: Clerks of circuit courts and city and town courts forward 100% of the fee to the State Auditor (IC 33-37-7-2(h)(4)). Marion County small claims courts forward 60% of the fee revenue to the State Auditor (IC 33-34-8-3(d)(1)(C)).

The State Auditor deposits this revenue in the General Fund.

REVENUE:	FY 2014	\$4,209,285
	FY 2015	\$3,763,423
	FY 2016	\$3,685,945
	FY 2017	\$3,977,816
	FY 2018	\$3,578,303

DISTRIBUTION: General Fund

**COURT FEES
(COURT OF APPEALS AND SUPREME COURT)**

IC 33-24-8

ACCT. NO. 10210 (all accounts)

REVENUE BASE: The Clerk of the Supreme Court, Court of Appeals, and Tax Court collects a fee of \$250 for the filing of any direct appeal to either the Court of Appeals or the Supreme Court and for an original action with the Supreme Court; \$125 for the filing of a Petition to Transfer to the Supreme Court; and a \$125 fee for the filing of a Petition for Review of a final judgment of the Tax Court. These filing fees are waived if the filing party is a governmental entity or the appeal, petition, or original action is being taken in forma pauperis.

The Clerk also collects a \$1-per-page copying or certification fee. A replacement attorney card or proof of standing with the court is \$2. The Clerk collects \$10 for a CD containing documents up to 400 pages. Payments of the above-referenced fees by credit card incurs an additional 2.25% convenience fee. A fee of \$20 is also charged for insufficient funds.

ADMINISTRATION: Clerk of the Supreme Court; Court of Appeals, and Tax Court

REVENUE:	FY 2014	\$355,861
	FY 2015	\$306,968
	FY 2016	\$289,395
	FY 2017	\$274,530
	FY 2018	\$271,097

DISTRIBUTION: General Fund

COURT COST FEES (TRIAL COURT LEVEL)

IC 33-37-4

ACCT. NO. 10470-424020

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 as follows:

RATE:	Type of Case	Rate	Code Cite
	Civil Cases	\$100	33-37-4-4
	Small Claims	\$35	33-37-4-6
	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(g)

ADMINISTRATION: Clerk of the Circuit Court

REVENUE:	FY 2014	\$46,389,631
	FY 2015	\$38,080,296
	FY 2016	\$40,726,106
	FY 2017	\$42,692,794
	FY 2018	\$40,377,050

DISTRIBUTION: Fees from circuit, superior, municipal, and probate courts are deposited in the following manner according to IC 33-37-7-2, 4, 6:

- 70% of the fees are deposited into the 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 33-37-7-8:

- 55% of the court cost fees are deposited into the General Fund.
- 20% 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, \$9,492,023 is to be transferred from the General Fund to the following funds:

- (1) 7.85% (\$745,124) to the Family Violence and Victim Assistance Fund established under IC 5-2-6.8-3.
- (2) 37.68% (\$3,576,594) to the Indiana Judges' Retirement Fund established under IC 33-38-6-12.
- (3) 12.55% (\$1,191,249) to the Law Enforcement Academy Fund established under IC 5-2-1-13.*
- (4) 11.66% (\$1,106,770) to the Violent Crime Victims Compensation Fund established under IC 5-2-6.1-40.
- (5) 19.05% (\$1,808,230) to the Motor Vehicle Highway Account (IC 8-14-1-3).
- (6) 0.25% (\$23,730) to the Fish and Wildlife Fund established by IC 14-22-3-2.
- (7) 1.60% (\$151,872) to the Indiana Supreme Court 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.
- (8) 9.36% (\$888,453) to the DNA Sample Processing Fund (IC 10-13-6-9.5).**

Also on June 30 and December 31 of each year, \$3.7 M is transferred from the General Fund to the Public Defense Fund established under IC 33-40-6-1.

*P.L. 217-2017 repealed the Law Enforcement Academy Building Fund and increased the Law Enforcement Academy Fund.

**P.L. 111-2017 increased the DNA Sample Processing Fee and redistributed more fee revenue to the DNA Sample Processing Fund.

DNA SAMPLE PROCESSING FEE

IC 33-37-5-26.2

ACCT. NO. 10470-424060

REVENUE BASE: This \$3 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 (IC 33-37-7-2(h)(3)). The State Auditor deposits this revenue in the DNA Sample Processing Fund (IC 33-37-7-9).

REVENUE:	FY 2014	\$923,887
	FY 2015	\$740,100
	FY 2016	\$789,397
	FY 2017	\$833,364
	FY 2018	\$978,663

DISTRIBUTION: General Fund

NOTE: P.L. 111-2017 increased the DNA Sample Processing Fee from \$2 to \$3 effective July 1, 2017.

FEES FOR SERVICES PROVIDED BY THE STATE PUBLIC DEFENDER

IC 33-40-2

ACCT. NO. 17770

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: Revenue has not been received for the last 5 fiscal years.

DISTRIBUTION: State Public Defender; General Fund

JUDICIAL INSURANCE ADJUSTMENT FEE

IC 33-37-5-25; IC 33-34-8-1(a)(10)

ACCT. NO. 17040

REVENUE BASE: A \$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 courts, 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 (IC 33-38-5-8.2).

REVENUE:	FY 2014	\$911,445
	FY 2015	\$825,971
	FY 2016	\$763,819
	FY 2017	\$843,366
	FY 2018	\$731,939

DISTRIBUTION: Judicial Branch Insurance Adjustment Account

JUDICIAL SALARIES FEE

IC 33-37-5-26; IC 33-34-8-1(a)(11)

ACCT. NO. 10470-424050

REVENUE BASE: A \$20 fee is charged for cases tried in trial courts and city and town courts when litigants file civil or probate cases, when defendants are convicted in criminal, infractions, ordinance violations, or juvenile cases, or when a person is required to pay a pretrial diversion fee. A \$15 fee is charged to persons filing small claims cases in trial courts, city and town courts, and Marion County small claims courts.

ADMINISTRATION: Fee revenue is split between state and local units depending on type of court. Clerks of circuit courts forward 100% of the Judicial Salaries Fee to the State Auditor. City and town court clerks (IC 33-37-7-8 (i)) and Marion County small claims courts (IC 33-34-8-3 (b)) 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 General Fund.

REVENUE:	FY 2014	\$14,763,387
	FY 2015	\$13,449,212
	FY 2016	\$13,289,654
	FY 2017	\$13,638,116
	FY 2018	\$13,176,664

DISTRIBUTION: General Fund

PUBLIC DEFENSE ADMINISTRATION FEE

IC 33-37-5-21.2; IC 33-34-8-1

ACCT. NO. 10470-424080

REVENUE BASE: A \$5 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.

ADMINISTRATION: Clerks of circuit courts, 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 General Fund.

REVENUE:	FY 2014	\$4,393,154
	FY 2015	\$3,915,339
	FY 2016	\$3,773,724
	FY 2017	\$3,867,390
	FY 2018	\$3,620,259

DISTRIBUTION: General Fund

PAYMENTS TO THE JUDICIAL CONFERENCE

IC 33-38-9

ACCT. NO. 10210-424090

REVENUE BASE: The Judicial Conference charges local governments for mailing lists, publications, and probation officer exam applications.

ADMINISTRATION: Indiana Judicial Conference

REVENUE:	FY 2014	\$9,275
	FY 2015	\$7,215
	FY 2016	\$9,550
	FY 2017	\$9,198
	FY 2018	\$8,350

DISTRIBUTION: General Fund

PRO BONO LEGAL SERVICES FEE

IC 33-37-5-31; IC 33-37-7-8

ACCT. NO. 10475

REVENUE BASE: A \$1 fee is collected by clerks from litigants who file one of the following: (1) a civil action and the litigant is required to collect a civil costs fee; (2) a small claims action and the litigant must pay a township docket fee or a small claims costs fee; or (3) a probate action for which the party must pay a probate costs fee. This section of statute will expire on June 30, 2022.

ADMINISTRATION: Clerks of circuit courts, city and town court, or township small claims court shall forward 100% of the Pro Bono Legal Services Fee to the Auditor of State. The Auditor of the State transfers the revenue from this fee to the Indiana Bar Foundation, which will administer the proceeds to assist or establish approved pro bono legal services programs.

REVENUE:	FY 2014	\$427,912
	FY 2015	\$368,682
	FY 2016	\$342,092
	FY 2017	\$393,746
	FY 2018	\$372,175

DISTRIBUTION: Indiana Bar Foundation

NOTE: P.L. 39-2017 changed the expiration date from June 30, 2017, to June 30, 2022.

**REIMBURSEMENTS FROM COUNTIES FOR SALARY
SUPPLEMENTS OF TRIAL COURT JUDGES**

IC 33-38-5-6; IC 36-2-5-14; ACCT. NO. 10250 (all accounts)
IC 36-3-6-3

REVENUE BASE: Counties may supplement the salaries of judges with county contributions to a maximum \$5,000 (IC 36-2-5-14 or IC 36-3-6-3). 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 and associated Medicare taxes.

ADMINISTRATION: State Auditor

REVENUE:	FY 2014	\$1,348,476
	FY 2015	\$1,170,553
	FY 2016	\$1,317,645
	FY 2017	\$1,236,089
	FY 2018	\$1,174,771

DISTRIBUTION: General Fund

SEXUAL ASSAULT VICTIMS ASSISTANCE FEE

IC 33-37-5-23 ACCT. NO. 17120-424110

REVENUE BASE: The sentencing court assesses a fee of between \$500 and \$5,000 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 Level 1 or Level 4 felony
- Incest
- Promotion of human labor trafficking*
- Promotion of human sexual trafficking*

- Promotion of child sexual trafficking*
- Promotion of sexual trafficking of a younger child*
- Child sexual trafficking*
- Human trafficking

* As added by P.L. 144-2018.

ADMINISTRATION: The Victim Services Division in the Indiana Criminal Justice Institute administers the fund to provide financial assistance to rape crisis centers.

REVENUE:	FY 2014	\$30,589
	FY 2015	\$35,751
	FY 2016	\$37,192
	FY 2017	\$64,811
	FY 2018	\$46,769

DISTRIBUTION: Sexual Assault Victims Assistance Fund

COURT FEES DEPOSITED INTO THE STATE USER FEE FUND

IC 33-37-9

ACCT. NO. 47130-424120

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 (IC 33-37-7-2(b)(1)), 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. (IC 33-37-5-9) The local unit of government retains 75% of the amount collected for local programs. (IC 33-37-7-2(c)(1))
- (2) 25% of the Alcohol and Drug Countermeasures Fee (IC 33-37-7-2(b)(2)) 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%. (IC 33-37-7-2(c)(2)) The Alcohol and Drug Countermeasures Fee is \$200. (IC 33-37-5-10)
- (3) 100% of the Child Abuse Prevention Fee (IC 33-37-7-2(b)(3)) when a person is convicted of one of several violent or sexual crimes where the victim is less than 18 years of age. The fee is \$100. (IC 33-37-5-12)
- (4) 100% of the Domestic Violence Prevention and Treatment Fee (IC 33-37-7-2(b)(4)) 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. (IC 33-37-5-13)
- (5) 100% of the Highway Worksite Zone Fee (IC 33-37-7-2(b)(5)) 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 or failing to merge, the fee is \$25.50. (IC 33-37-5-14)

- (6) 100% of the Safe Schools Fee (IC 33-37-7-2(b)(6)) 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. (IC 33-37-5-18)
- (7) Marriage License Fee: For each marriage license, a \$10 fee is charged and deposited in the State User Fee Fund. (IC 33-32-5-1)
- (8) 100% of the Automated Record Keeping Fee (IC 33-37-7-2(b)(7)): The fee depends on whether the case was deferred or diverted or disposed by some other method (i.e., jury, bench, guilty plea or others).

As added by P.L. 217-2017:

If the case was:	Before 6/30/17	After 7/1/17
Deferred or diverted	\$5	\$5
Disposed by other method	\$5	\$20

ADMINISTRATION: These fees are kept in a single account at the county level and submitted to the State Auditor twice a year.

REVENUE:	FY 2014	\$7,476,827
	FY 2015	\$7,134,806
	FY 2016	\$13,547,755
	FY 2017	\$16,411,962
	FY 2018	\$16,284,941

DISTRIBUTION: The state receives the monies twice a year from the clerks at the county level under IC 33-37-9-4. The Treasurer of State semiannually distributes \$1,288,000 of the amounts transferred to the State User Fee Fund as follows:

- 14.98% (\$192,942) is deposited into the Alcohol and Drug Countermeasures Fund established under IC 9-27-2-11.
- 8.42% (\$108,449) is deposited into the Drug Interdiction Fund established under IC 10-11-7-1.
- 4.68% (\$60,278) is deposited into the Drug Prosecution Fund established under IC 33-39-8-6.
- 5.62% (\$72,385) is deposited into the Corrections Drug Abuse Fund established under IC 11-8-2-11.
- 22.47% (\$289,413) is deposited into the State Drug Free Communities Fund established by IC 5-2-10-2.
- 7.98% (\$102,782) is distributed to the Indiana Department of Transportation for use under IC 8-23-2-15.
- 20.32% (\$261,721) is deposited into the Family Violence and Victim Assistance Fund established by IC 5-2-6.8.
- 15.53% (\$200,026) is deposited in the Indiana Safe Schools Fund established by IC 5-2-10.1.

The remaining balance is deposited in the Court Technology Fund.

The amount that was deposited in the Court Technology Fund in the past five years is shown below. (See Acct. No. 56710-740280.)

Distributed to Court Technology Fund:

FY 2014	\$4,938,795
FY 2015	\$4,480,108
FY 2016	\$10,314,648
FY 2017	\$13,835,962
FY 2018	\$13,708,941

NOTE: P.L. 161-2018 renamed the Judicial Technology and Automated Project Fund.

The revenue increase between FY 2015 and FY 2017 was due to two changes in statute:

- (1) The automated record keeping fee was increased from \$7 to \$19 for the period between July 1, 2015, and June 30, 2017. Beginning July 1, 2017, the automated record keeping fee increases from \$19 to \$20.
- (2) From July 1, 2011, until June 30, 2015, counties using the Odyssey System remitted 100% of the automated record keeping fee to the State User Fee Fund, while counties that did not use the automated record keeping fee remitted 80%. Beginning July 1, 2015, all counties remitted 100% of the automated record keeping fee to the State User Fee Fund.

Since July 1, 2009, clerks of circuit and municipal courts deposit the state share of the automated record keeping fee in the Homeowner Protection Unit Account established by IC 4-6-12-9 for actions resulting in the accused person entering into a pretrial diversion program agreement under IC 33-39-1-8 or a deferral program agreement under IC 34-28-5-1. (IC 33-37-7-2 and IC 33-37-7-8) (See Acct. No. 17060-424025.)

Distributed to Homeowner Protection Unit Account:

FY 2014	\$592,969
FY 2015	\$484,406
FY 2016	\$540,228
FY 2017	\$555,995
FY 2018	\$526,802

DEPARTMENT OF LABOR

BUREAU OF MINES AND MINING

IC 22-10-3

ACCT. NO. 48170-424320; 424325;
417560; 424910

REVENUE BASE: Licenses and examinations for mine foremen, mine examiner, assistant foremen, fire bosses, shot firers, hoisting engineers, belt examiners, and mine electricians.

Mine operators are assessed the amount necessary to purchase and maintain underground mine rescue equipment.

RATE: The examination fee is \$25. The certificate of competency fee is \$5. Duplicate licenses, certificates, and permits are \$5.

ADMINISTRATION: Department of Labor

REVENUE:	Licenses/ Exams	Mine Safety Assessment
FY 2014	\$5,375	\$40
FY 2015	\$4,525	\$0
FY 2016	\$2,570	\$0
FY 2017	\$1,700	\$0
FY 2018	\$2,695	\$0

DISTRIBUTION: Mine Safety Fund

EMPLOYMENT OF YOUTH FUND

IC 20-33-3-39, 40

ACCT. NO. 35510-450810

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 2014	\$89,070
	FY 2015	\$380,068
	FY 2016	\$771,607
	FY 2017	\$1,066,945
	FY 2018	\$757,325

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.

INDIANA OCCUPATIONAL HEALTH AND SAFETY FINES AND PENALTIES

IC 22-8-1.1

ACCT. NO. 11990

REVENUE BASE: The Indiana Occupational Safety and Health Administration of the Department of Labor may assess penalties under the Indiana Occupational Safety and Health Act. The penalties under the Act depend upon the number of violations, the severity of the violations, the probability of injury from the violation, and the company size and history.

RATE:	Willful and repeated violations	\$5,000 to \$70,000
	Serious and other-than-serious violations	Up to \$7,000
	Failure to abate	Up to \$7,000 for each day violation remains unfixed

ADMINISTRATION: Department of Labor

REVENUE:	FY 2014	\$1,689,027
	FY 2015	\$963,868
	FY 2016	\$1,231,458
	FY 2017	\$976,162
	FY 2018	\$1,651,667

DISTRIBUTION: General Fund

SAFETY EDUCATION AND TRAINING BUREAU TAX

IC 22-8-1.1-45-48

ACCT. NO. 40810-424315

REVENUE BASE: Insurance carriers licensed to do worker's compensation business in Indiana and self-insured employers. A tax is imposed to finance the INSafe's programs of occupational health and safety if the balance of the INSafe 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: INSafe

REVENUE:	FY 2014	\$1,091,670
	FY 2015	\$663
	FY 2016	\$0
	FY 2017	\$0
	FY 2018	\$1,219,683

DISTRIBUTION: INSafe Fund

STATE BOARD OF LAW EXAMINERS**ATTORNEYS**

Indiana Rules of Court

REVENUE BASE: The fee for the bar examination is \$250 and increases to \$500 after 15 days. Reexamination is \$250 and increases to \$500 after 15 days. The fee for admission on a foreign license (Rule 6 fees) is \$875*, and the annual renewal fee is \$50. Late fees are charged as follows: \$25 after 30 days but before 45 days, \$50 for 45 to 60 days, and \$100 after 60 days. An additional \$100 is charged for each consecutive year late. An application for a firm to incorporate (Rule 27 fees) costs \$200 plus \$10 for each shareholder. The annual renewal fee for a certificate of registration for a legal corporation is \$50. Late fees are charged as follows: \$25 after 30 days but before 45 days, \$50 for 45 to 60 days, and \$100 after 60 days. An additional \$100 is charged for each consecutive year late. A business counsel license (Rule 6 fees) is \$875* per license.

*State Board of Law Examiners retains \$475, and \$400 goes to the National Conference of Bar Examiners for investigation of application.

ADMINISTRATION: Office of Admissions and Continuing Education

REVENUE:

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Exam Fees	\$245,088	\$265,377	\$265,715	\$204,836	\$226,143
Rule 6 Fees	32,200	54,830	64,075	82,215	84,941
Rule 27 Fees	101,764	92,164	100,651	171,969	117,303
Interest	701	686	587	912	2,031
Q&A	325	0	0	0	0
Miscellaneous	5,364	2,574	50	10	0
TOTAL	\$385,442	\$415,631	\$431,078	\$459,942	\$430,418

DISTRIBUTION: Office of Admissions and Continuing Education Fund

LEGISLATIVE SERVICES AGENCY

INDIANA GENERAL ASSEMBLY DOCUMENT SALES

IC 2-6-1.5

ACCT. NO. 10160-431210

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: Acts of the Indiana General Assembly (CD-rom)	No longer available as of 7/1/2018
Indiana Code (CD-rom)	No longer available as of 7/1/2018
Indiana Register (CD-rom)	\$60/yearly subscription
Long Session Document Subscription	\$900/yearly subscription
Short Session Document Subscription	\$500/yearly subscription
Tax and Revenue Handbook	\$20/copy
Printed bills, copies of other materials	\$0.15/page

ADMINISTRATION: Legislative Services Agency

REVENUE:	FY 2014	\$12,910
	FY 2015	\$21,022
	FY 2016	\$11,870
	FY 2017	\$21,490
	FY 2018	\$11,130

DISTRIBUTION: General Fund

NOTE: P.L. 72-2018 amended the distribution requirements for enrolled acts.

LIBRARY CERTIFICATION BOARD

LIBRARIANS

IC 36-12-11;

ACCT. NO. 39410-424610

590 IAC 5-2-4; 590 IAC 5-3-2, 3

REVENUE BASE: Fees for certification are collected and used to defray the expenses of the Library Certification Board. The fee for regular certification is \$50 and must be renewed every 5 years. Temporary certificates are \$10 and are valid for 1 year.

ADMINISTRATION: Library Certification Board

REVENUE:	FY 2014*	\$59,730
	FY 2015	\$14,830
	FY 2016	\$12,750
	FY 2017	\$14,670
	FY 2018	\$27,285

*Certification fees were increased in May 2008. The increase in revenue for FY 2014 reflects the increase in certification fees.

DISTRIBUTION: Library Certification Fund

INDIANA LOBBY REGISTRATION COMMISSION

LOBBY REGISTRATION

IC 2-7-2

ACCT. NO. 10140-424710

REVENUE BASE: Lobbyists are required to register with the Lobby Registration Commission the later of either November 1 of each year or within 15 business days after a person becomes a lobbyist.

RATE: The annual registration fee is \$200, and the fee for a lobbyist employed by a nonprofit organization is \$100. A late fee up to \$100 is charged for each day after the deadline that a lobbyist does not register (up to \$4,500).

ADMINISTRATION: Lobby Registration Commission

REVENUE:	FY 2014	\$333,759
	FY 2015	\$344,655
	FY 2016	\$341,100
	FY 2017	\$392,700
	FY 2018	\$348,300

DISTRIBUTION: General Fund

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

SALES DISCLOSURE FILING

IC 6-1.1-5.5

ACCT. NO. 48070-424810

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; a conveyance due to foreclosure, divorce, court order, condemnation, or probate; or partitions of land between joint owners. The filing fee is \$10.

ADMINISTRATION: Department of Local Government Finance

REVENUE:	FY 2014	\$737,640
	FY 2015	\$792,982
	FY 2016	\$794,345
	FY 2017	\$987,032
	FY 2018	\$918,616

DISTRIBUTION: State Assessment Training and Administration Fund

\$5 of the total fee is retained by the county and deposited into the county's sales disclosure fund. The remaining \$5 is deposited into the State Assessment Training and Administration Fund.

BUREAU OF MOTOR VEHICLES (BMV)

COMMERCIAL DRIVERS LICENSES

IC 9-14-2-2; IC 9-24-6;
140 IAC 7-3

ACCT. NO. 30138-425008; 40910-425283;
50210-425284; 42420-464020;
37110-42582; 70310-427480

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 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.

RATE: 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.

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

<u>Fees</u>	<u>Total Fee</u>
CDL New Issuance, Restricted, Renew	\$35
Agricultural/Seasonal CDL	\$35
Amend/Duplicate CDL or Amend AG/ Seasonal CDL	\$ 9
Duplicate CDL Permit	\$ 9
CDL Permit Issue/Renew	\$17
CDL Upgrade/Downgrade	\$19
CDL Skills Test, Fee Set By Instructor	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 BMV Commission Fund (BMVC), and the State Motor Vehicle Technology Fund.

DISTRIBUTION: Fees are distributed among the Motor Vehicle Highway Account, the BMV Commission Fund, the BMV Technology Fund, the Crossroads 2000 Fund, the Integrated Public Safety Communication Fund, and the State Police Building Fund as follows:

	Total Fee	MVH Split	Tech Split	BMVC Split	Crossroads 2000	Integrated Public Safety Comm.	State Police
CDL New Issuance, Restricted, Renew, AG/Seasonal CDL	\$35.00	\$26.25	\$0.50	\$4.75	\$2.00	\$1.25	\$0.25
CDL Upgrade/Downgrade	\$19.00	\$1.25	\$0.50	\$16.00	--	\$1.25	--
CDL Permit Issue/Renew	\$17.00	\$8.25	\$0.50	\$5.00	\$2.00	\$1.25	--
Duplicate CDL Permit	\$9.00	\$0.25	\$0.50	\$5.00	\$2.00	\$1.25	--
Amend/Duplicate CDL or Amend AG Seasonal CDL	\$9.00	\$0.25	\$0.50	\$5.00	\$2.00	\$1.25	--
CDL Skills Test (to be set by tester)	Not to exceed \$100						

CDL Transactions/Distributions

	FY 2014	FY 2015	FY 2016	FY 2017*	FY 2018
Transaction Total	88,470	68,870	71,010	82,027	73,558
MVH (30138) Commission (40910)	\$926,996	\$667,725	\$658,607	\$1,516,453	\$1,239,568
Technology (50210)	\$915,861	\$51,575	\$876,655	\$442,077	\$405,055
Crossroads 2000 (42420)	\$44,235	\$788,704	\$75,789	\$41,014	\$36,779
Integrated Public Safety (37110)	\$21,537	\$28,903	\$37,353	\$48,246	\$52,656
State Police Building Account (70310)	\$26,921	\$107,850	\$227,086	\$97,376	\$86,495
	--	--	--	\$13,445	\$10,717
TOTAL	\$1,935,550	\$1,644,757	\$1,875,492	\$2,158,610	\$1,831,270

*New revenue distribution amounts for FY 2017 are the result of fee distribution changes from HEA 1087-2016.

DEFENSIVE DRIVING SCHOOL PROGRAM

IC 9-30-3-12; IC 9-30-3-16

ACCT. NO. 30138-425003

REVENUE BASE: Individuals convicted of two or more traffic offenses within a 12-month period may be required to complete a BMV-approved Driver Safety Program (DSP). Individuals under 21 years of age are required to complete a DSP if they are convicted of two or more traffic offenses, involved in two or more accidents, or a combination of the two. When the BMV is notified of these convictions, a DSP course must be completed within 90 days or driving privileges will be suspended. Notification of this requirement is mailed from the BMV. A court may also require an individual to complete a DSP course and use this requirement as an alternative to suspension of driving privileges. However, the court order may not specifically require participation in a BMV-approved DSP.

The BMV has approved a variety of programs offered to state motorists via vendor. The BMV no longer collects DSP fees, as these are paid by motorists directly to the instruction provider. The maximum cost for any of the BMV-approved DSP courses is \$55.

DSP curriculum is available in a classroom, DVD or online format. All of the providers have the same curriculum standards and all courses are a minimum of four hours in duration. The DSP courses do not teach an individual how to drive; however, the courses do provide information that will help improve defensive driving skills.

RATE: The BMV receives \$10 per student from vendors for classroom instruction. For those vendors that utilize internet/video instruction, the BMV receives \$20 per student.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2014	\$832,360
	FY 2015	\$250,380
	FY 2016*	\$3,090
	FY 2017	\$0
	FY 2018	\$0

*The BMV stopped collecting this fee effective during FY 2015.

DISTRIBUTION: Motor Vehicle Highway Account

MOTOR BOAT REGISTRATION

IC 9-29-15; IC 9-31-1-6; IC 9-31-3

ACCT. NO. 36010-425267;
39720-425670; 36020-425267

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>Nonregistration Fees</u>			
Titles	\$15.00	--	\$15.00
Duplicate/Amend Regis.	9.50	--	9.50
Replacement Watercraft Decal Fee	9.50	--	9.50
HIN Application	10.50	--	10.50
Delinquent Fee	30.00	--	30.00
<u>Registration Fees</u>			
Class 1 (less than 13 feet)	--	\$15.00	\$15.00
Class 2 (13-26 feet)	--	18.00	18.00
Class 3 (26-40 feet)	--	21.00	21.00
Class 4 (over 40 feet)	--	24.00	24.00

ADMINISTRATION: Bureau of Motor Vehicles, as the only authorized agent for the Department of Natural Resources

REVENUE:	All Title/Reg Except LARE	LARE Fee	Total
FY 2014	\$1,592,214	\$3,775,470	\$5,367,684
FY 2015	\$1,596,174	\$3,805,755	\$5,401,929
FY 2016	\$1,629,765	\$3,863,260	\$5,493,025
FY 2017	\$1,668,735	\$3,888,520	\$5,557,255
FY 2018	\$1,755,411	\$3,968,240	\$5,723,651

DISTRIBUTION: All fees to the BMV go into the Motor Vehicle Highway Account, Crossroads 2000 Account, State License Branch Fund, and/or the Technology Fund.

All fees going to the 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 January 1, 2003. However, the BMV did not begin collecting the new fee until January 1, 2004.

MOTOR VEHICLE DRIVERS' LICENSES

IC 9-24; IC 9-29-9

ACCT. NO. 30138-425008

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:	Type of License	Fee
	For-Hire Endorsement	\$19.00
	Learner's Permit	\$9.00
	Operator's License	\$17.50
	Operator's License 75-84	\$11.00
	Operator's License 85+	\$7.00
	Motorcycle Learner Permit	\$9.00
	Motorcycle Endorsement	\$19.00
	Amended/Replacement License/Permit	\$9.00
	Delinquent License Renewal	\$10.00
	ID Card (new or amended)	\$9.00

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE: Included in Vehicle Registration and Title Fees.

DISTRIBUTION: Motor Vehicle Highway Account; Crossroads 2000 Fund; BMV Technology Fund; Integrated Public Safety Fund; BMV Commission Fund

MOTOR VEHICLE FINANCIAL RESPONSIBILITY

IC 9-29-10-1

ACCT. NO. 36510-425005

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.

RATE: The fee for the reinstatement of a driving license that was suspended for noncompliance is as follows:

	<u>Effective 1/1/2015*</u>
First Suspension	\$250
Second Suspension	\$500
Third or Subsequent Suspension	\$1,000

*New rates became effective January 1, 2015, as a result of HEA 1059 - 2014. Between July 1, 2014, and the new rate effective date, the BMV was authorized to negotiate a reduced reinstatement fee for individuals with outstanding license suspensions. These changes increased FY 2015 reinstatement fee revenue.

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 of the circumstances surrounding the suspension of the person's license.

ADMINISTRATION: Bureau of Motor Vehicles

REVENUE:	FY 2014	\$7,028,051
	FY 2015	\$9,788,770
	FY 2016	\$10,422,533
	FY 2017	\$6,921,555
	FY 2018	\$7,370,868

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:

From the fee for reinstatement after...	
a first suspension	\$120
a second suspension	\$195
a third or subsequent suspension	\$270

The remaining portion of each suspension is deposited into the Motor Vehicle Highway Account and is included in the Vehicle Registration and Title Fees.

REINSTATEMENT OF LICENSE OR PERMIT

IC 9-30-12-2

ACCT. NO. 30138-425006

REVENUE BASE: The commissioner of the BMV 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 2014	\$87,260
	FY 2015	\$119,751
	FY 2016	\$104,380
	FY 2017	\$99,810
	FY 2018	\$100,084

DISTRIBUTION: Motor Vehicle Highway Account

VEHICLE REGISTRATION AND TITLE FEES

IC 9-29

See Table for Account Numbers

REVENUE BASE: Owners of motor vehicles must pay an annual registration fee. Registrations are renewed on a year-long basis. Passenger cars, RVs, motorcycles, and trucks weighing 7,000, 9,000, and 11,000 lbs. expire by the owner's last name. Companies always expire in January. Rental vehicles, heavy-weight vehicles, and trailers always expire in February. Noncommercial school buses always expire on July 28.

RATE:

Classification	Maximum Declared Weight (lbs.)	Fee Eff. 1/1/18
Passenger Car*		\$36.35
Motorcycle*		41.35
Trucks	11,000*	45.35
	16,000	159.00
	26,000	195.00
	36,000	372.00
	48,000	624.00
	66,000	900.00
	78,000	1,200.00
	78,000+	1,692.00
Farm Trucks	16,000	87.00
	26,000	105.00
	36,000	186.00
	48,000	312.00
	66,000	450.00
	78,000	600.00
	78,000+	846.00
Trailers	3,000	31.35
	9,000	40.35
	12,000	87.00
	16,000	123.00
	22,000	183.00
	22,000+	243.00
Farm Trailers	12,000	51.00
	16,000	69.00
	22,000	99.00
	22,000+	129.00
Semitractor	26,000	195.00
	36,000	372.00
	48,000	624.00
	66,000	900.00
	78,000	1,200.00
	78,000+	1,692.00
Farm Semitractor	16,000	87.00
	26,000	105.00
	36,000	186.00
	48,000	312.00
	66,000	450.00
	78,000	600.00
	78,000+	846.00

Classification	Maximum Declared Weight (lbs.)	Fee Eff. 1/1/18
Semitrailer, Permanent		82.00
Farm Semitrailer, Permanent		41.00
Permanent Semitrailer Annual Renewal (including farm)		0
Permit 96 hours		18.00
Permit 30 days		18.00
Recovery Vehicle B	16,000	87.00
Recovery Vehicle A	16,000+	519.00
For-Hire Bus	11,000*	45.35
	16,000	159.00
	26,000	195.00
	36,000	372.00
	48,000	624.00
	66,000	900.00
	78,000	1,200.00
	78,000+	1,692.00
Commercial Not-For-Hire Bus	16,000	33.75
	36,000	43.75
	54,000	82.76
School/Special Purpose Bus		31.35
Church Bus		31.35
Recreational Vehicle		44.35
Antique Motor Vehicle		31.35
Authentic License Plate for Antique Motor Vehicle		37.00
Personalized License Plate		45.00
Special Group Recognition Fee		15.00
Ex-POW		5.00
Amateur Radio Operator		8.00
Transportation Infrastructure Improvement Fee (Applies to vehicles/implements with weights less than 26,000 lbs.)		15.00
Electric Vehicle Fee (effective January 1, 2018)		150.00
Hybrid Vehicle Fee (effective January 1, 2018)		50.00
TITLES		
New/Amend/Duplicate		15.00
Reweight Vehicle Up/Down		9.50
Delinquent		30.00
Affidavit Transfer to Real Estate		15.00
Salvage		4.00
Delinquent Salvage Title		10.00
Motor Vehicle Identification Number		10.00
Speed Title		25.00

*Includes \$0.30 fee for Spinal Cord and Brain Injury Fund.

ADMINISTRATION: Bureau of Motor Vehicles

DISTRIBUTION: Motor Vehicle Highway
State Highway Fund (by way of Highway, Road, and Street Fund)
Local Road & Street (by way of Highway, Road, and Street Fund)
Motorcycle Operator Safety Fund
Crossroads 2000
Odometer Fund
State Police Building Fund
State License Branch Fund
BMV Technology Fund
Integrated Public Safety Communication Fund
Military and Family Relief Fund
Spinal Cord and Brain Injury Fund
Community Crossings Matching Grant Fund

REVENUE:

Vehicle Registration and Title Fees

Account/Fund	Account Number	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Motor Vehicle Highway	30138-425008; 427443	\$113,223,265	\$121,857,005	\$132,566,122	\$123,186,657	\$135,954,083
State Highway Fund	50560-427475; 429022	9,677,063	9,669,638	10,004,581	9,684,264	10,975,929
Local Road and Street	50540-425008	7,899,373	7,899,100	8,173,613	7,884,367	8,918,191
Motorcycle Education	43210-425281	1,520,792	1,646,575	1,668,618	1,618,358	1,647,297
Crossroads 2000	42420-464020; 479931	33,320,735	36,658,934	38,185,992	38,136,712	39,453,276
Odometer Fund	32740-429011; 429690	72,727	58,462	59,810	42,630	0
State Police Building Fund	70310-427480	1,809,482	1,892,965	1,959,991	1,930,955	1,902,600
State License Branch Fund	40910-425283	87,528,518	95,221,010	97,179,181	98,286,417	107,765,560
BMW Technology Fund	50210-425284; 472001	4,409,897	5,111,761	5,708,408	6,067,476	6,481,976
Integrated Public Safety Communication Fund	37110-425282; 429002 44085-425340; 429040;	11,477,059	13,054,881	14,172,247	13,748,152	15,175,295
Military Family Relief Fund	463050	1,473,605	1,505,760	1,516,165	1,573,580	1,640,990
Spinal Cord/Brain Injury Fund	53110-425388	1,669,991	1,714,158	1,742,139	1,755,373	1,781,530
Community Crossings Matching Grant Fund	44228-425008; 428155	--	--	--	--	49,306,074
TOTAL		\$274,082,507	\$296,290,249	\$312,936,867	\$303,914,941	\$381,002,801

DEPARTMENT OF NATURAL RESOURCES (DNR)

ABANDONED MINE LANDS

IC 14-34-6-15

ACCT. NO. 40020-400400; 425266; 429660;
429665; 451011; 461100; 461105;
40220-451011

REVENUE BASE: Civil penalties, cash bonds, bond pool fees, interest, and forfeited bonds are deposited in the Post-1977 Abandoned Mine Reclamation Fund. Money collected from civil penalties and interest 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; and (2) To provide a guaranteed Indiana Bond Pool Fund balance of \$500,000. Forfeited bonds may be used to reclaim only the site for which they were forfeited. Bond pool funds may be used only to reclaim sites indemnified by the bond pool. Cash bonds are held as surety for mine reclamation and cannot be spent. Cash bonds can be returned to the company when reclamation is complete, returned to the company when replaced by another form of surety, or forfeited.

ADMINISTRATION: Division of Reclamation

REVENUE:	FY 2014	\$26,388
	FY 2015	\$14,600
	FY 2016	\$43,674
	FY 2017	\$60,984
	FY 2018	\$331,911

DISTRIBUTION: Post-1977 Abandoned Mine Reclamation Fund

COAL MINING RECLAMATION

IC 14-34-13, 14

ACCT. NO. 40020-425762;
40220-420360; 425762

REVENUE BASE: Coal mining operators are assessed a fee of \$0.055 per ton of coal produced from a surface coal mine and a fee of \$0.03 per ton produced from an underground mine.

ADMINISTRATION: Division of Reclamation

REVENUE:	FY 2014	\$1,637,204
	FY 2015	\$1,622,138
	FY 2016	\$1,350,380
	FY 2017	\$1,277,363
	FY 2018	\$1,285,992

DISTRIBUTION: Natural Resources Reclamation Division Fund to offset costs of administration of surface coal mine inspection and enforcement program.

DEPARTMENT OF NATURAL RESOURCES FEES

IC 14-19-1,3; IC 14-23

FUND NO. 39310; 47300; 44570; 39745;
61670; 39810; 39610; 39620

REVENUE BASE:	Admissions and Entrance Fees	\$12,467,036
	Camping and Cabins	\$18,094,989
	Timber Sales	\$ 2,167,261
	Leases	\$ 485,882
	Tree Seedling Sales	\$ 833,848
	Concessions/Other User Fees	\$ 6,229,030
	TOTAL	\$40,278,047

ADMINISTRATION: Department of Natural Resources

REVENUE:

	State Parks/ Reservoirs	Forestry	Fish and Wildlife	Off-Road Vehicle
FY 2014	\$26,730,133	\$4,631,928	\$636,118	\$ 47,075
FY 2015	\$27,901,326	\$4,764,027	\$518,708	\$ 35,488
FY 2016	\$32,312,437	\$4,898,211	\$426,063	\$ 52,418
FY 2017	\$33,809,269	\$5,100,142	\$428,953	\$187,751
FY 2018	\$35,569,809	\$4,199,677	\$294,594	\$213,968

DISTRIBUTION: Revenues collected are dedicated to the divisions above.

LAND AND WATER RESOURCES FUND

IC 14-29-4; IC 14-26-5-4; IC 14-26-2-23; ACCT. NO. 37510-425607
 IC 14-27-7.5-10; IC 14-28-1-22; IC 14-28-1-26.5; through 431480
 IC 14-29-3-2; IC 25-39-3; IC 14-25-10

RATE: Permit Fee

Channel Construction \$100

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 and 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 or Water Well Pump Installers \$100/\$25

Any person wishing to be a licensed water well driller or pump installer must pass a competency exam and pay a fee for the exam.

Dam Inspection Review Fees \$100/\$200
The department shall make an inspection of a significant hazard structure or a low hazard structure and will charge the property owners for the inspections.

ADMINISTRATION: Division of Water

REVENUE:	FY 2014	\$493,460
	FY 2015	\$629,196
	FY 2016	\$486,366
	FY 2017	\$359,464
	FY 2018	\$359,656

DISTRIBUTION: Land and Water Resources Fund

LEASE OF LAND ROYALTIES

IC 14-38-1; IC 14-13-6;	ACCT. NO. 12450-431401; 32910-431425;
312 IAC 17-1	38220-431451; 48686-431401;
	61670-425456; 50310-431401

REVENUE BASE: Lease of land and royalties for extraction of petroleum on state land. Lease is \$1 to \$10 per acre plus a royalty. The royalty is 12.5% of all petroleum produced and saved from the lease, or the market value of all petroleum extracted. Land rental fees are payable annually.

ADMINISTRATION: Oil and Gas Division

REVENUE:	FY 2014	\$262,131
	FY 2015	\$357,131
	FY 2016	\$139,208
	FY 2017	\$285,223
	FY 2018	\$156,453

DISTRIBUTION: Proceeds are deposited in the proper fund of the appropriate division having custody or authority over the real property involved. Proceeds from royalties from minerals taken from beneath the Wabash River are deposited in the Wabash River Heritage Corridor Fund. Proceeds from royalties from all other rivers are deposited in the General Fund. 10% is retained by the Oil and Gas Division for administration.

NATURAL RESOURCES LICENSES

IC 14-22

ACCT. NO. 39745-425457 through 425461;
425474 through 425503; 425523

RATE:

Annual License	Resident	Nonresident	Code Cite
Fishing	\$ 17.00	\$ 35.00	14-22-12-1 ⁵
Hunting	17.00	80.00	14-22-12-1 ⁵
5-Day Hunting	N/A	31.00	
Youth Consolidated Hunt/Trap/ Fish	7.00	N/A	14-22-12-1 ⁵
Youth Hunting	N/A	17.00	14-22-12-1 ⁵
Hunting and Fishing	25.00	N/A	14-22-12-1 ⁵
Trapping	17.00	140.00	14-22-12-1 ⁵
Youth Trapping	N/A	17.00	14-22-12-1 ⁵
Trout and Salmon Stamp	11.00	11.00	14-22-12-1 ⁵
Deer Hunting	24.00	150.00 ²	14-22-12-1 ⁵
Deer License Bundle	65.00	295.00 ²	
Youth Deer Hunting	N/A	24.00	14-22-12-1 ⁵
Youth Deer Hunting Bundle	N/A	65.00	
2nd and Addl. Bonus			
Antlerless Deer License	N/A	24.00	
Turkey	25.00	120.00* ¹	14-22-12-1 ⁵
Youth Turkey	N/A	25.00	14-22-12-1 ⁵
Private Shooting Preserve	N/A	17.00	14-22-31-8 ⁵
Youth Private Shooting Preserve	N/A	7.00	
Migratory Waterfowl Stamp	6.75	6.75	14-22-7 ⁵
Game Bird Habitat Stamp	6.75	6.75 ³	14-22-8 ⁵
1-Day Fishing ⁴	9.00 ⁴	9.00 ⁴	14-22-12-1 ⁵
7-Day Fishing	N/A	20.00	14-22-12-1 ⁵
Senior Fishing	3.00 ⁴	N/A	14-22-12-1 ⁵
Senior Fish for Life	17.00 ⁴	N/A	14-22-12-1 ⁵
Voluntary Annual Senior Fishing	3.00	N/A	14-22-12-1 ⁵
Veterans with Disabilities ⁶	2.75	N/A	14-22-12-1.5
10-Yr Disabled Veterans Hunt/ Fish ⁶	27.50	N/A	14-22-12-1.5

1 \$4 goes to Game Bird Habitat. IC 14-22-12-2

2 \$40 goes to Game Bird Habitat; \$20 goes to Deer Research. IC 14-22-12-2,3

3 Total goes to Game Bird Habitat.

4 Includes trout/salmon stamp.

5 Natural Resources Commission may set license fees above the minimum fees set in code.

6 Does not include deer or turkey.

*May require a nonresident annual hunting license.

OTHER ANNUAL LICENSES: Annual licenses are required for the following activities (except falconry licenses, which are for 3 years):

	Resident	Nonresident	Code Cite
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
Mussel Buyers	1,500	5,000	14-22-17-3
Bait Dealer	10	50	14-22-16-1

	Resident	Nonresident	Code Cite
Roe Harvesters/Dealers	1,000	1,000	14-22-13-2.5
Scientific Purposes	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
Fishing Guide	100	N/A	14-22-15-2
Importation	5	N/A	14-22-25-3

¹According to class: Class 1 - \$3,000; Class 2 - \$6,000; Class 3 - \$9,000

*The DNR no longer issues mussel harvest or buyers licenses.

ADMINISTRATION: Fish and Wildlife Division

REVENUE:	FY 2014	\$20,011,045
	FY 2015	\$19,508,800
	FY 2016	\$19,361,963
	FY 2017	\$18,902,037
	FY 2018	\$19,494,836

DISTRIBUTION: Fish and Wildlife Fund

NONGAME FUND

IC 6-8.1-9-4; IC 14-22-34

ACCT. NO. 44710-464220;
463270; 431415

REVENUE BASE: Indiana residents who file an individual income tax return may designate that either a specified amount or all of an overpayment of state income tax shall be paid to the Nongame Fund. The Nongame Fund is used for the protection, conservation, management, and identification of nongame and endangered species of wildlife, primarily through the acquisition of the natural habitat of the animals.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2014	\$345,102
	FY 2015	\$321,710
	FY 2016	\$154,790
	FY 2017	\$159,732
	FY 2018	\$232,705

DISTRIBUTION: Nongame Fund

NURSERIES (PLANTS)

IC 14-24-10;
312 IAC 18-5

ACCT. NO. 35110-425434; 425437

REVENUE BASE:

Nursery Inspections: Annual renewals are \$50 for nursery stock dealers. For nursery stock dealers holding a valid nursery inspection certificate, the fee is \$20. Nursery inspection fee is \$50 plus \$3 for each acre containing nursery stock.

Phytosanitary Certificates: Phytosanitary certificates are \$50 per certificate for federal and state certificates. State phytosanitary certificates, for holders of valid nursery inspection certificates or homeowners, are free. Fees for the re-issuance of federal or state phytosanitary certificates are either \$10 or \$50, depending on the nature of the re-issuance.

REVENUE BASE:

Nursery Dealers, Inspection	\$195,285
Phytosanitary Certificates	\$183,250

ADMINISTRATION: Entomology and Pathology Division

REVENUE	FY 2014	\$317,597
	FY 2015	\$319,243
	FY 2016	\$320,021
	FY 2017	\$355,042
	FY 2018	\$378,535

DISTRIBUTION: Entomology and Plant Pathology Fund

OFF-ROAD VEHICLES AND SNOWMOBILES

IC 14-16-1; IC 9-8.1 ACCT. NO. 39610-425752; 39620-425750

REVENUE BASE: The fee to register an off-road vehicle or a snowmobile is \$30 every 3 years. A duplicate certificate costs \$15, and a replacement decal is \$6. A manufacturer may purchase certificates to test or demonstrate vehicles. The fee is \$30 for the first 2 certificates and \$30 for each additional. All revenue is dedicated to the DNR for enforcement, construction, and maintenance of vehicle trails. A delinquent registration fee is \$5. Owners must register the vehicle or snowmobile with the Bureau of Motor Vehicles.

ADMINISTRATION: Department of Natural Resources
Bureau of Motor Vehicles

REVENUE:	FY 2014	\$596,807
	FY 2015	\$605,607
	FY 2016	\$624,369
	FY 2017	\$602,694
	FY 2018	\$750,660

DISTRIBUTION: Off-Road Vehicle and Snowmobile Fund

OIL AND GAS FEES AND PENALTIES

IC 14-37-5; IC 14-37-13-3; ACCT. NO. 32910-425731;
IC 14-38; IC 6-8-1-27; 451021; 461105; 38220-425730
312 IAC 29

REVENUE BASE: \$250 permit application fee to drill a well for oil and gas purposes or \$100 permit application fee to drill an exploratory test hole. Annual well permit fees are assessed on existing oil and gas wells.

RATE: Annual well permit fees

Number of Wells Operated	Fee*
1	\$150
2-5	\$300
6-25	\$750
26-100	\$1,500
>100	\$1,500 plus \$15 per well in excess of 100

Civil penalties of up to \$10,000 for each day the violation of the oil and gas law occurs.

*If the Oil and Gas Environmental Fund has a balance greater than \$1.5 M on November 1st of a year, the fee is reduced 75%, but shall not be less than \$50.

ADMINISTRATION: Oil and Gas Division

REVENUE:	Annual Permit Fees	Drilling Permit Fees	Penalties
FY 2014	\$216,615	\$112,340	\$78,040
FY 2015	\$213,910	\$ 65,755	\$61,613
FY 2016	\$215,160	\$ 40,465	\$67,173
FY 2017	\$202,880	\$ 36,250	\$46,725
FY 2018	\$195,910	\$ 37,915	\$54,412

DISTRIBUTION: Oil and Gas Environmental Fund

PASSENGERS-FOR-HIRE INSPECTION FEE

IC 14-15-6

ACCT. NO. 39720-425672

REVENUE BASE: Annual dockside and dry dock inspection conducted at least once every 60 months. There is a \$5 fee to issue a new certificate of inspection and registration if the boat is sold.

<u>Inspections</u>	<u>Dockside</u>	<u>Dry Dock</u>
All watercraft, except sailboats, carrying 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 6 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 2014	\$5,985
	FY 2015	\$5,570
	FY 2016	\$4,845
	FY 2017	\$4,515
	FY 2018	\$4,710

DISTRIBUTION: Law Enforcement for administrative purposes

SPORTSMEN'S BENEVOLENCE

IC 14-9-5-4; IC 14-22-12-1(c)

ACCT. NO. 43923-431438; 463060

REVENUE BASE: Revenue generated from the sale of sportsmen's benevolence pins and voluntary donations to assist with the cost of processing donated wild game to feed the state's hungry.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2014	\$294
	FY 2015	\$261
	FY 2016	\$268
	FY 2017	\$90
	FY 2018	\$562

DISTRIBUTION: Indiana Sportmen's Benevolence Account within the Fund for the Division of Law Enforcement.

TIMBER BUYERS

IC 14-23; IC 25-36.5-1

ACCT. NO. 39810-425614

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 registration certificate. The annual cost of the certificate and first agent is \$125. There is a minimum fee of \$10 for each additional agent. Beginning in FY 2017, the annual cost of the certificate is \$130. The fee for a certificate stating the registration certificate has been issued and a security filed is \$20. An application fee of \$20 is charged for each agent and the card that verifies the license.

ADMINISTRATION: Department of Natural Resources, Division of Forestry

REVENUE:	FY 2014	\$61,453
	FY 2015	\$75,775
	FY 2016	\$79,652
	FY 2017	\$96,290
	FY 2018	\$95,330

DISTRIBUTION: Forestry administrative purposes

WATER PENALTY

IC 14-25.5-3, 4

ACCT. NO. 37520-451021

REVENUE BASE: The DNR may issue a civil penalty of not more than \$10,000 for each day a violation of the water rights law occurs.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2014	\$0
	FY 2015	\$0
	FY 2016	\$3,000
	FY 2017	\$0
	FY 2018	\$0

DISTRIBUTION: Water Environmental Fund

WATER RESOURCES

IC 14-25-2

ACCT. NO. 39510-431481

REVENUE BASE: The DNR 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 2014	\$289,386
	FY 2015	\$287,040
	FY 2016	\$322,348
	FY 2017	\$287,261
	FY 2017	\$296,446

DISTRIBUTION: Water Resources Development Fund

PROFESSIONAL LICENSING AGENCY

ACCOUNTANTS

IC 25-2.1;
872 IAC 1-1-10, 10.5

ACCT. NO. 12190-426010;
47355-451130

REVENUE BASE: Licensing fees for accountants and accounting firms.

RATE:	Issuance	
	1 st Year of Cycle*	\$85
	2 nd Year of Cycle*	\$60
	3 rd Year of Cycle*	\$35
	Renewal (every 3 years)**	\$105
	Permits for Firms (3 years)/Renewal	\$30
	Restoration Fee	\$80
	Reciprocity	\$75
	Transfer of Grades	\$75
	Restoration of Expired Certificate/Permit	\$155
	Restoration (after 3 years)	\$190
	Verification	\$25

*Includes \$10 Investigative Fund fee.

**Includes \$30 Investigative Fund fee.

ADMINISTRATION: Professional Licensing Agency
(Board of Accountancy)

DISTRIBUTION: General Fund; Accountant Investigative Fund

REVENUE:		<u>Licenses</u>	<u>Investigative Fund</u>
	FY 2014	\$ 71,645	\$ 6,670
	FY 2015	\$ 756,582	\$286,489
	FY 2016	\$ 368,381	\$ 65,620
	FY 2017	\$ 68,885	\$ 7,830
	FY 2018	\$ 831,737	\$305,890

DISTRIBUTION: General Fund; Accountant Investigative Fund

ACUPUNCTURISTS

IC 25-2.5;
844 IAC 13-2-6

ACCT. NO. 12340-426020

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:	Initial application/Affiliated Professional	\$150
	Renewal (biennial)	\$100
	Professional License Renewal (biennial)*	\$100
	ADS Cert./Renewal/Acupuncture Detox. Specialist (biennial)	\$10/\$20/\$20
	Late Renewal (up to 3 years)**	\$150
	Reinstatement (after 3 years)***	\$250
	Verification/Duplicate	\$10

*Plus renewal fee.

**Renewal fee plus \$50 late penalty fee.

***Renewal fee plus initial application fee.

ADMINISTRATION: Professional Licensing Agency
(Indiana Acupuncture Advisory Committee)

REVENUE:	FY 2014	\$12,310
	FY 2015	\$17,230
	FY 2016	\$16,610
	FY 2017	\$12,360
	FY 2018	\$20,430

DISTRIBUTION: General Fund

ARCHITECTS AND LANDSCAPE ARCHITECTS

IC 25-4;
804 IAC 1.1-3-1.1

ACCT. NO. 12210-426040; 426045
18010-426048

REVENUE BASE: Licensing fees for architects and landscape architects.

RATE:	Initial Application	\$150
	Biennial Renewal (12/1 of odd-numbered year)	\$100
	Late Renewal (up to 3 years)*	\$170
	Reinstatement (after 3 or more years)**	\$340
	Reciprocity w/ NCARB or CLARB Record	\$200
	Reciprocity w/o NCARB or CLARB Record	\$500
	Proctoring Fee	\$75
	Duplicate Wall Certificate	\$10
	Investigation Fund Fee	\$20

*Includes investigation fee.

**Renewal fee plus initial application fee, twice investigation fee, and \$50 late renewal fee.

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

REVENUE:	<u>Licenses</u>	<u>Investigative Fund</u>
FY 2014	\$410,464	\$73,540
FY 2015	\$ 52,580	\$ 5,300
FY 2016	\$422,765	\$76,160
FY 2017	\$ 54,685	\$ 5,580
FY 2018	\$430,540	\$77,980

DISTRIBUTION: General Fund

ATHLETIC TRAINERS

IC 25-5.1;
 898 IAC 1-3-1

ACCT. NO. 12220-426050

REVENUE BASE: Licensing fees for athletic trainers.

RATE:	Initial Application	\$55
	Biennial Renewal	\$50
	Late Renewal (up to 3 years)*	\$100
	Reinstatement (after 3 years)**	\$105
	Temporary Permit	\$25
	Verification/Duplicate	\$10 each

*Includes \$50 late renewal.

**Renewal fee plus initial application fee.

ADMINISTRATION: Professional Licensing Agency
 (Indiana Athletic Trainers Board)

REVENUE:	FY 2014	\$12,005
	FY 2015	\$74,756
	FY 2016	\$13,645
	FY 2017	\$12,450
	FY 2018	\$86,410

DISTRIBUTION: General Fund

AUCTIONEERS

IC 25-6.1;
 812 IAC 1-1-35

ACCT. NO. 12380-426060

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:	Initial Application/Renewal (quadrennial)-- Auctioneer, Auction Company	\$70
	Reciprocal License	\$70
	Application for Temporary Permit	\$25
	Examination/Re-examination as Auctioneer	\$35
	Certificate of License/Restoration/Duplicate License and Pocket Card	\$5
	Late renewal (expired less than 3 years)*	\$120
	Reinstatement (expired more than 3 years)**	\$140

*Renewal fee plus \$50 late penalty fee.

**Renewal fee plus Initial application fee.

ADMINISTRATION: Professional Licensing Agency
(Auctioneers Commission)

REVENUE:	FY 2014	\$21,490
	FY 2015	\$25,455
	FY 2016	\$217,985
	FY 2017	\$23,330
	FY 2018	\$13,940

DISTRIBUTION: General Fund

BARBERS

IC 25-8; ACCT. NO. 12370-426070; 426071
820 IAC 8-5

REVENUE BASE: Licensing fees for barbers, barber shops, barber schools, and instructors.

RATE:	Initial Application/Renewal:	
	School (2 years)	\$300
	Barber License	\$40
	Instructor License	\$40
	Duplicate Pocket License/Wall Certificate	\$10
	Individual License Late Renewal (up to 3 years)*	\$90
	Individual License Reinstatement (after 3 years)**	\$80
	Temporary Work Permit	\$10
	Provisional License/Renewal (not to exceed 2 years)	\$40

*Renewal fee plus \$50 late penalty.

**Renewal fee plus initial application fee.

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

NOTE: Barbers were placed with cosmetologists and renamed the State Board of Cosmetology and Barber Examiners under P.L. 84-2010.

REVENUE:	FY 2014	\$74,104
	FY 2015	\$46,241
	FY 2016	\$48,485
	FY 2017	\$52,133
	FY 2018	\$62,176

DISTRIBUTION: General Fund

BEAUTY CULTURE

IC 25-8;
820 IAC 7-1-1, 3

ACCT. NO. 12390-426100; 426110

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

RATE: Initial Application/Renewal for Individual (by exam) or Salon	\$40
Issuance/Renewal for School (pre-licensing)	\$400
Individual License Late Renewal (up to 3 years)*	\$90
Individual License Reinstatement (after 3 years)**	\$80
Duplicate Pocket Card	\$10
Limited Temporary Permit	\$50
License for Tanning Facility (new facility/renewal)	\$200
Provisional License/Renewal (not to exceed 2 years)	\$40

*Renewal fee plus \$50 late penalty.

**Renewal fee plus initial application fee.

ADMINISTRATION: Professional Licensing Agency
(Board of Cosmetology and Barber Examiners)

NOTE: Cosmetologists were combined with barbers and renamed the State Board of Cosmetology and Barber Examiners under P.L. 84-2010. P.L. 170-2013 established the Cosmetology and Barber Examiners Compliance Fund. As of June 30, 2014, the accounts for the compliance fund have been established, although compliance fee revenue has not yet been deposited. Revenue in the Compliance Fund will not revert to the General Fund at the end of a state fiscal year, but will be retained for the funding of investigations by the Board for alleged violations.

Under P.L. 158-2016, a cosmetology license may be granted to an applicant aged 17 if certain other conditions have been met.

Under P.L. 189-2017, the practice of natural hair braiding is exempt from licensing registration.

REVENUE: FY 2014	\$977,021
FY 2015	\$967,713
FY 2016	\$993,541
FY 2017	\$892,364
FY 2018	\$1,035,476

DISTRIBUTION: General Fund

CHIROPRACTORS

IC 25-10;
846 IAC 1-4-7

ACCT. NO. 12340-426090

REVENUE BASE: Licensing fees for chiropractors.

RATE: Initial Application/Endorsement/Renewal (biennial)	\$100
Late Renewal (up to 3 years)*	\$150
Reinstatement (after 3 years)**	\$115
Temporary Permit	\$50
Verification/Duplicate	\$10 ea

*Renewal fee plus \$50 late fee.

**Renewal fee plus \$15.

ADMINISTRATION: Professional Licensing Agency
(Board of Chiropractic Examiners)

REVENUE:	FY 2014	\$96,785
	FY 2015	\$52,950
	FY 2016	\$115,110
	FY 2017	\$32,350
	FY 2018	\$111,215

DISTRIBUTION: General Fund

DENTISTS

IC 25-14;
828 IAC 0.5-2

ACCT. NO. 12230-426210;
30810-451150

REVENUE BASE: Licensing fees for dentists, dentist interns, and dental professional corporations.

RATE: Initial Application/Endorsement/Reinstatement/Instructor	\$250
Biennial Renewal	\$100
Late Renewal (up to 3 years)*	\$150
Reinstatement (after 3 years)**	\$350
Intern Permit Application	\$100
Intern Permit Renewal (annual)	\$50
Verification/Duplicate	\$10
Instructor Renewal (annual, expires 3/1)	\$50
Instructor's Permits for GADS/LPCS	\$50
Instructor Renewal GADS/LPCS	\$25
Anesthesia, Sedation Permit/Renewal (biennial)	\$50
Registration for Add'l Office to Administer Anesthesia, Sedation	\$25
Mobile Dental Facilities:	
Application	\$200
Registration Renewal	\$100
Continuing Education Sponsor Fee/Study Club Application/ Organization/Individual Application	\$250
Compliance Fee	\$20

*Renewal fee plus \$50 penalty.

**Initial application fee plus renewal fee.

ADMINISTRATION: Professional Licensing Agency
(State Board of Dentistry)

REVENUE:	<u>License Fees</u>	<u>Compliance Fees*</u>
FY 2014	\$467,220	\$208,530
FY 2015	\$ 60,130	\$ 16,950
FY 2016	\$474,056	\$285,440
FY 2017	\$ 67,065	\$ 19,714
FY 2018	\$491,120	\$182,115

*Established by P.L. 103-2011 and consists of fines and civil penalties from violations and a compliance fee of \$20 under IC 25-13-1-8, as established by P.L. 264-2013 (SEA 590). Both Dentist and Dental Hygienist totals are included.

DISTRIBUTION: General Fund; Dental Compliance Fund

DENTAL HYGIENISTS

IC 25-13;
828 IAC 0.5-2-4

ACCT. NO. 12230-426120

REVENUE BASE: Licensing fees for dental hygienists and dental hygienist interns.

RATE:	Initial Application/Endorsement	\$100
	Biennial Renewal	\$50
	Late Renewal (up to 3 years)*	\$100
	Late Renewal/Reinstatement (after 3 years)**	\$150
	Intern Permit	\$50
	Intern Permit Renewal	\$25
	Anesthetic Permit/Renewal	\$25
	Verification/Duplicate	\$10
	Compliance Fee**	\$20

*Initial application fee plus renewal fee.

**Included in dentist revenue totals.

ADMINISTRATION: Professional Licensing Agency
(State Board of Dentistry)

REVENUE:	FY 2014	\$305,995
	FY 2015	\$32,610
	FY 2016	\$327,939
	FY 2017	\$28,180
	FY 2018	\$331,590

DISTRIBUTION: General Fund

DIETITIANS

IC 25-14.5;
830 IAC 1-4-1

ACCT. NO. 11400-426140

REVENUE BASE: Licensing fees for certified dietitians.

RATE:	Initial Application/Endorsement/Renewal (biennial)	\$20
	Late Renewal (up to 3 years)*	\$70
	Renewal (after 3 years)**	\$40
	Verification/Duplicate	\$10

*Renewal fee plus \$50 penalty.

**Initial application plus renewal fee.

ADMINISTRATION: Professional Licensing Agency
(Indiana Dietitians Certification Board)

REVENUE:	FY 2014	\$2,400
	FY 2015	\$28,788
	FY 2016*	\$10,040
	FY 2017	\$36,320
	FY 2018	\$6,420

*Fees in FY 2016 included approximately \$7,500 in penalties assessed following audit of dietitians.

DISTRIBUTION: General Fund

DIABETES EDUCATORS

IC 25-14.3;
844 IAC 18-1-4

ACCT. NO. 12340-426315

REVENUE BASE: Licensing fees for diabetes educators.

RATE: Initial/Renewal (biennial)	\$50
Late Renewal	\$100

ADMINISTRATION: Professional Licensing Agency
(Medical Licensing Board)

REVENUE:	FY 2017	\$1,950
	FY 2018	\$3,450

DIRECT ENTRY MIDWIVES

IC 25-23.4;
844 IAC 17-1-4

ACCT. NO. 12340-426245

REVENUE BASE: Certification of persons wishing to practice as a certified direct entry midwife under the credentials of the North American Registry of Midwives. Persons practicing as a certified nurse midwife do not require a direct entry midwife certification to practice.

RATE: Initial/Renewal (biennial)	\$50
----------------------------------	------

ADMINISTRATION: Professional Licensing Agency
(Medical Licensing Board)

REVENUE:	FY 2014	\$0
	FY 2015	\$0
	FY 2016	\$0
	FY 2017	\$0
	FY 2018	\$650

DISTRIBUTION: General Fund

ENGINEERS

IC 25-31;
864 IAC 1.1-12-1

ACCT. NO. 12260-426350

REVENUE BASE: Licensing and Investigative Fund fees paid by professional engineers and engineering interns. Investigative Fund fee may not exceed \$20.

RATE: Issuance:		
Engineer 8/1 Odd - 7/31 Even		\$50
8/1 Even - 7/31 Odd		\$100
Initial Application		\$300
Biennial Renewal (prior to July 31 in an even year)		
Engineer		\$100
Reciprocity		\$500
Late Renewal (up to 3 years)*		\$150
Late Renewal (after 3 years)**		\$400
Duplicate Pocket Card Or Certificate/Intern		\$10
Investigative Fund***		--

*Renewal fee plus \$50 penalty.

**Initial application fee plus renewal fee.

***Authorized by IC 25-31-1-9, 35, but not yet implemented by rule; may not exceed \$20.

ADMINISTRATION: Professional Licensing Agency
(Board of Registration for Professional Engineers)

REVENUE:	FY 2014	\$798,774
	FY 2015	\$1,315,336
	FY 2016*	\$1,005,205
	FY 2017	\$1,205,385
	FY 2018	\$872,989

*Revenues in FY 2016 are higher due to a 30-day earlier renewal window during the FY 2016 renewal period.

DISTRIBUTION: General Fund

FUNERAL AND CEMETERY SERVICES

IC 25-15; IC 30-2-13-31; ACCT. NO. 12250-426160; 426161;
832 IAC 2-1-2 40310-426162

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:	Initial Application/Renewal (Director/Home)	\$50
	Intern Initial Application/Renewal	\$25
	Reciprocity (Director)	\$50
	Examination (by Board)	\$50
	Application/Renewal For Courtesy Card	\$150
	Late Renewal (less than 3 years)*	\$100
	Late Renewal/Reinstatement (after 3 years)**	\$100
	Annual Report/Dupl. Pocket Card/Verification	\$10
	Education Fund***	\$5
	Cemetery Registration Fee	\$100

*Renewal fee plus \$50 penalty.

**Renewal fee plus initial application fee.

***As of December 2014, Education Fund fees are no longer included in funeral director renewals.

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

REVENUE:	<u>Funeral Board</u>	<u>Education Fund</u>
	FY 2014	\$ 35,440
	FY 2015	\$ 4,645
	FY 2016	\$ 850
	FY 2017	\$ 4,175
	FY 2018	\$ 745

DISTRIBUTION: General Fund; Education Fund

GENETIC COUNSELORS

IC 25-17.3; ACCT. NO. 12340-426407
844 IAC 14-3-1; 844 IAC 14-4-2

REVENUE BASE: Licensing fees for genetic counselors (estimates likelihood of the possibility of birth defects of inherited or genetic origin).

RATE:	Initial Application For Permanent License	\$40
	Application For Temporary License	\$10
	Renewal Fee (biennial)	\$30
	Late Renewal (up to 3 years)*	\$80
	Late Renewal (over 3 years)**	\$70

*Renewal fee plus \$50 late penalty.

**Renewal fee plus initial application fee.

ADMINISTRATION: Professional Licensing Agency
(Medical Licensing Board)

REVENUE:	FY 2014	\$1,780
	FY 2015	\$1,460
	FY 2016	\$4,080
	FY 2017	\$2,360
	FY 2018	\$6,380

DISTRIBUTION: General Fund

HEALTH FACILITY ADMINISTRATORS

IC 25-19;
840 IAC 1-3-2

ACCT. NO. 12200-426170

REVENUE BASE: Licensing fees for health facility administrators.

RATE:	Initial Application/Endorsement/Renewal (biennial)	\$100
	Application To Repeat Jurisprudence Exam	\$100
	Application To Repeat National Exam	\$50
	Late Renewal (up to 3 years)*	\$150
	Late Renewal (after 3 years)**	\$200
	Provisional License	\$100
	Temporary Permit/Preceptor Certificate	\$50
	Verification/Duplicate	\$10
	Application for Continuing Sponsorship/Renewal (annual)	\$100

*Renewal fee plus \$50 late penalty.

**Renewal fee plus initial application.

ADMINISTRATION: Professional Licensing Agency
(Board of Health Facilities Administrators)

REVENUE:	FY 2014	\$43,810
	FY 2015	\$147,181
	FY 2016	\$54,824
	FY 2017	\$145,699
	FY 2018	\$56,300

DISTRIBUTION: General Fund

HEARING AID DEALERS

IC 25-20;
844 IAC 9-1-1

ACCT. NO. 12890-426180

REVENUE BASE: Licensing fees for hearing aid dealers.

RATE:	Initial Application	\$60
	Biennial Renewal	\$40
	Verification/Duplicate	\$10
	Late Renewal (up to 3 years)*	\$90
	Late Renewal (after 3 years)**	\$100

*Renewal fee plus \$50 penalty fee.

**Renewal fee plus initial application fee.

NOTE: Student hearing aid dealer permit repealed under P.L. 78-2017. Persons under supervision of a licensed individual may fit or dispense hearing aids without a license under P.L. 180-2018.

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

REVENUE:	FY 2014	\$17,914
	FY 2015	\$9,080
	FY 2016	\$17,790
	FY 2017	\$10,110
	FY 2018	\$13,060

DISTRIBUTION: General Fund

HOME INSPECTORS

IC 25-20.2;
878 IAC 1-3-1

ACCT. NO. 11870-426011

REVENUE BASE: Licensing fees for persons that conduct home inspections for compensation.

RATE:	Initial Application/Renewal (biennial)	\$50
	Late Renewal*	\$100
	Continuing Education Sponsor Application/Renewal (biennial)	\$50
	Prelicense Course Provider Application/Renewal (biennial)	\$50
	Verification/Duplication/Activating Retired License	\$10

*Renewal fee plus \$50 penalty fee.

NOTE: As of January 20, 2016, fees were changed by rule, from \$450/\$400 for application and renewal to \$50 for application and renewal.

ADMINISTRATION: Professional Licensing Agency
(Home Inspectors Licensing Board)

REVENUE:	FY 2014	\$293,345
	FY 2015	\$62,303
	FY 2016	\$277,812
	FY 2017	\$10,300
	FY 2018	\$43,179

DISTRIBUTION: General Fund

INTERIOR DESIGNERS

IC 25-20.7

ACCT. NO. 13056-426408

REVENUE BASE: Licensing fees for persons practicing interior design.

RATE:	Initial Registration/Biennial Renewal	\$100
	Restoration	\$100

ADMINISTRATION: Professional Licensing Agency

REVENUE:	FY 2014	\$23,500
	FY 2015	\$9,100
	FY 2016	\$25,700
	FY 2017	\$10,800
	FY 2018	\$25,400

DISTRIBUTION: General Fund

MANUFACTURED HOME INSTALLERS

IC 25-23.7;
879 IAC 1-4-1

ACCT. NO. 11880-426220

REVENUE BASE: Licensing fees for persons that install manufactured homes for occupancy as single-family dwellings.

RATE:	Initial Application	\$150
	Renewal (quadrennial)	\$50
	Late Renewal (up to 3 years)*	\$100
	Late Renewal (over 3 years)**	\$200
	Wall Certificate/Duplicate/Replacement	\$25
	Verification/Pocket Card	\$10

*Renewal fee plus \$50 late penalty.

**Renewal fee plus initial application fee.

ADMINISTRATION: Professional Licensing Agency
(Manufactured Home Installers Board)

REVENUE:	FY 2014	\$900
	FY 2015	\$550
	FY 2016	\$1,100
	FY 2017	\$6,500
	FY 2018	\$1,200

DISTRIBUTION: General Fund

MESSAGE THERAPISTS

IC 25-21.8;
847 IAC 2-1-1

ACCT. NO. 13055-426403

REVENUE BASE: Licensing fees for persons qualified to practice massage therapy for compensation. Licenses expire May 15 of the fourth year after issue.

RATE:	Initial Application	\$100
	Renewal (quadrennial)	\$150
	Late Renewal (up to 3 years)*	\$200
	Late Renewal (over 3 years)**	\$250
	Verification	\$10

*Renewal fee plus \$50 penalty.

**Renewal fee plus initial application fee.

NOTE: Massage Therapists are licensed and no longer certified under P.L. 267-2017.

ADMINISTRATION: Professional Licensing Agency
(Board of Massage Therapy)

REVENUE:	FY 2014	\$68,430
	FY 2015	\$48,850
	FY 2016	\$47,000
	FY 2017	\$572,356
	FY 2018	\$83,693

DISTRIBUTION: General Fund

MEDICAL LICENSING

IC 25-22.5;
844 IAC 4-2-2

ACCT. NO. 12340-426230

REVENUE BASE: Licensing fees for medical or osteopathic doctors.

RATE:	Initial Application/Endorsement	\$250
	Endorsement Out-Of-State	\$10
	Biennial Renewal	\$200
	Late Renewal (up to 3 years)*	\$250
	Late Renewal (over 3 years)**	\$450
	Temporary Medical Permit	\$100
	Temporary Medical Permit Renewal	\$50
	Verification/Duplicate	\$10

*Renewal fee plus \$50 penalty.

**Renewal fee plus initial application fee.

ADMINISTRATION: Professional Licensing Agency
(Medical Licensing Board)

REVENUE:	FY 2014	\$5,631,396
	FY 2015	\$684,107
	FY 2016	\$1,128,528
	FY 2017	\$833,699
	FY 2018	\$6,247,588

DISTRIBUTION: General Fund

NURSES

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

ACCT. NO. 12280-426240; 426241;
17130-426430

REVENUE BASE: Licensing fees for registered nurses, licensed practical nurses, nurse midwives, and advanced practice nurses.

RATE: RN/LPN Initial Application/Endorsement	\$50
Biennial Renewal*	\$50
Nurse-Midwife Limited License:	
Application/Renewal (biennial)	\$50
APN Prescriptive Authority Application	\$50
APN Biennial Renewal	\$10
Late Renewal**	\$100
CSR	\$60
Filing/Updating Multistate Licensure Privilege Form	\$25
Endorsement Out-Of-State/Temp/Dup Permit	\$10

*25% goes to the Impaired Nurses Program.

**Renewal fee plus \$50 penalty fee (up to 3 years); renewal fee plus initial application fee (more than 3 years)

ADMINISTRATION: Professional Licensing Agency
(Indiana State Board of Nursing)

REVENUE:	Nurses Board	Impaired Nurses
FY 2014	\$4,289,449	\$1,442,299
FY 2015	\$1,522,366	\$ 496,998
FY 2016	\$4,521,001	\$1,466,128
FY 2017	\$1,489,337	\$ 469,206
FY 2018	\$4,765,048	\$1,546,648

DISTRIBUTION: General Fund

OCCUPATIONAL THERAPISTS

IC 25-23.5;
844 IAC 10-2-2

ACCT. NO. 12340-426250; 426251

REVENUE BASE: Licensing fees for occupational therapists and certification fees for occupational therapy assistants. Exceptions include persons practicing occupational therapy (O.T.) in a supervised course in O.T. sanctioned by the MLB and an occupational therapist assistant acting under supervision of a licensed occupational therapist.

RATE: Initial Application (O.T.)/Renewal (biennial)	\$100
Late Renewal (up to 3 years)*	\$150
Late Renewal (over 3 years)**	\$200
Temporary Permit	\$50
Verification/Duplicate	\$10

*Renewal fee plus \$50 late penalty.

**Renewal fee plus initial application fee.

ADMINISTRATION: Professional Licensing Agency
(Occupational Therapists Committee)

REVENUE:	FY 2014	\$53,545
	FY 2015	\$522,793
	FY 2016	\$51,790
	FY 2017	\$562,050
	FY 2018	\$54,600

DISTRIBUTION: General Fund

OPTOMETRISTS

IC 25-24;
852 IAC 1-10-1, 2

ACCT. NO. 12320-426260; 426261

REVENUE BASE: Licensing fees for optometrists.

RATE:	Initial Application/Endorsement	\$200
	Biennial Renewal (April 1 of even years)	\$100
	Inactive License Renewal (biennial)	\$50
	IU Support Fee	\$34
	Late Renewal (up to 3 years)*	\$150
	Late Renewal (over 3 years)**	\$300
	Reinstatement of Inactive License	\$50
	Verification/Duplicate	\$10
	Legend Drug Certificate Issuance/Renewal	\$20

*Renewal fee plus \$50 late penalty.

**Renewal fee plus initial application fee.

ADMINISTRATION: Professional Licensing Agency
(Indiana Optometry Board)

REVENUE:	FY 2014	\$187,654
	FY 2015	\$17,436
	FY 2016	\$193,895
	FY 2017	\$21,207
	FY 2018	\$194,074

DISTRIBUTION: General Fund

PHARMACISTS

IC 25-26; IC 35-48;
 856 IAC 1-27-1; 856 IAC 1-39-7;
 856 IAC 2-3-9; 856 IAC 3-2-2

ACCT. NO. 12300-426270;
 426280; 426290; 426420;
 17350-426440

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

RATE:	
<u>Pharmacists</u>	
Initial Application	\$100
License by Reciprocity	\$100
Renewal (biennial)*	\$160
Jurisprudence/Practical Re-Examination	\$25
Intern, Extern Initial Permit/Renewal	\$10
Wall Certificate	\$10
Pharm. Tech. Application/Biennial Renewal	\$25
Late Renewal (up to 3 years)**	\$210
Late Renewal (after 3 years)***	\$260
Cert. of Qualifications, Grades, or Registration to Another State	\$10
Compilation of Pharmacy Laws	\$10
 <u>Pharmacies</u>	
Initial Application	\$100
Pharmacy Renewal (biennial)	\$200
Change of Ownership/Location/Remodel	\$50
Initial Store Permit (out-of-state)	\$100
 <u>Controlled Substance Registration</u>	
Practitioner Application/Renewal	\$60
Distributor Application/Renewal	\$100
Manufacturer Application/Renewal	\$100
Dispense, Research, Instructional, Chemical Analysis	\$100
 <u>Wholesale Legend Drug Distributors</u>	
License/Renewal (biennial)	\$100
 <u>Home Medical Equipment</u>	
Initial Application	\$150
Renewal (biennial)	\$200

*Includes an annual \$5 fee for the impaired pharmacist fund.

**Renewal fee plus \$50 penalty.

***Renewal fee plus initial application fee.

NOTE: P.L. 180-2018 provides for the Indiana Board of Pharmacy to adopt rules to establish/reuse fees on third-party logistic providers.

ADMINISTRATION: Professional Licensing Agency
 (Indiana Board of Pharmacy)

REVENUE:	<u>Pharmacy Board</u>	<u>Impaired Pharmacists</u>
FY 2014	\$2,230,622	\$228,736
FY 2015	\$ 613,825	\$ 37,632
FY 2016	\$2,509,519	\$259,507
FY 2017	\$ 443,859	\$ 15,386
FY 2018	\$2,531,480	\$264,806

DISTRIBUTION: General Fund

PHYSICAL THERAPISTS

IC 25-27;
844 IAC 6-2-2

ACCT. NO. 12340-426300; 426310

REVENUE BASE: Licensing fees for physical therapists and physical therapists' assistants.

RATE: Initial Application/Biennial Renewal	\$100
Late Renewal (up to 3 years)*	\$150
Late Renewal (over 3 years)**	\$200
Application to Repeat National Exam	\$50
Temporary Permit	\$50
Verification/Duplicate	\$10

*Renewal fee plus \$50 penalty.

**Initial application fee plus renewal fee.

ADMINISTRATION: Professional Licensing Agency
(Indiana Physical Therapy Committee)

REVENUE:	FY 2014	\$649,605
	FY 2015	\$292,040
	FY 2016	\$818,920
	FY 2017	\$106,895
	FY 2018	\$864,674

DISTRIBUTION: General Fund

PHYSICIAN ASSISTANTS

IC 25-27.5;
844 IAC 2.2-2-8

ACCT. NO. 12270-426211

REVENUE BASE: Licensing fees for physician assistants.

RATE: Initial Application	\$100
Biennial Renewal	\$50
Supervising Physician Renewal/Change	\$50
Temporary Permit	\$50
Verification/Duplicate	\$10
Late Renewal (up to 3 years)*	\$100
Late Renewal (after 3 years)**	\$150

*Renewal fee plus \$50 penalty.

**Initial application fee plus renewal fee.

ADMINISTRATION: Professional Licensing Agency
(Physician Assistants Committee)

REVENUE:	FY 2014	\$80,416
	FY 2015	\$49,580
	FY 2016	\$103,254
	FY 2017	\$65,950
	FY 2018	\$126,375

DISTRIBUTION: General Fund

PLUMBERS

IC 25-28.5;
860 IAC 1-1-2.1; 860 IAC 1-1-8;
860 IAC 2-1-6

ACCT. NO. 12360-426320;
32410-426321

REVENUE BASE: Persons engaged in the business of plumbing.

RATE: Initial Application:	
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/\$100
Contractor***	\$100/\$200
Corporation***	\$100/\$200
Apprentice	\$10
Examination:	
Contractor	\$50
Journeyman	\$30
Late Renewal Penalty (up to 3 years)**	\$50
Late Renewal (after 3 years)	Initial plus renewal fees

*Plus Recovery Fund surcharge.

**Plus renewal fee.

***If renewal is received after March 1 of the next even-numbered year following expiration and not later than December 31 of the next odd-numbered year following expiration, applicants are charged these reinstatement fees in addition to applicable renewal fees.

If the Plumbing Recovery Fund (PRF) goes below \$330,000, a surcharge is paid to maintain the fund at approximately \$400,000. If the PRF exceeds \$550,000 at the end of a state fiscal year, the amount in excess of \$550,000 reverts to the General Fund.

ADMINISTRATION: Professional Licensing Agency
(Plumbing Commission)

REVENUE:	FY 2014	\$563,351
	FY 2015	\$50,680
	FY 2016	\$556,329
	FY 2017	\$54,074
	FY 2018	\$552,118

DISTRIBUTION: General Fund; Plumbing Recovery Fund

PODIATRISTS

IC 25-29;
845 IAC 1-6-9

ACCT. NO. 12340-426330

REVENUE BASE: Licensing fees for podiatrists.

RATE: Initial Application/Endorsement	\$150
Renewal (biennial)	\$100
Late Renewal Penalty (up to 3 years)*	\$150
Late Renewal (after 3 years)**	\$250
Temporary Permit/Limited License	\$50
Verification/Duplicate	\$10

*Renewal fee plus \$50 late penalty fee.

**Initial application plus renewal fee.

ADMINISTRATION: Professional Licensing Agency
(Board of Podiatric Medicine)

REVENUE:	FY 2014	\$12,202
	FY 2015	\$44,520
	FY 2016	\$13,952
	FY 2017	\$44,216
	FY 2018	\$12,664

DISTRIBUTION: General Fund

NOTE: P.L. 180-2018 changes reinstatement from years 4 expired to 3 years.

PRIVATE INVESTIGATORS

IC 25-30;
874 IAC 2-1-1

ACCT. NO. 16410-426340; 426341

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

RATE: Initial Application/Renewal (years 1-3 of 4-year cycle)	\$300
Issuance (in year 4 of 4-year cycle)	\$150
Late Renewal (up to 3 years)	\$350
Late Renewal (after 3 years)	\$600

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

REVENUE:	FY 2014	\$28,970
	FY 2015	\$22,400
	FY 2016	\$235,310
	FY 2017	\$32,350
	FY 2018	\$37,800

DISTRIBUTION: General Fund

PSYCHOLOGISTS

IC 25-33;
868 IAC 1.1-12-1.5

ACCT. NO. 12350-426360

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

RATE:	<u>Certificate to Practice Psychology</u>	
	Initial Application for License	\$100
	Biennial Renewal/Limited License Renewal	\$100
	Late Renewal (up to 3 years)*	\$150
	Late Renewal (after 3 years)**	\$200
	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
	Verification/Duplicate	\$10
	<u>Additional Exam Time for ESL</u>	
	Double Time	\$100
	Time and One-Half	\$75
	Extra One-Half Hour	\$50

*Renewal fee plus \$50 late penalty.

**Initial application plus renewal fee.

ADMINISTRATION: Professional Licensing Agency
(State Psychologists Board)

REVENUE:	FY 2014	\$56,100
	FY 2015	\$159,060
	FY 2016	\$73,675
	FY 2017	\$150,649
	FY 2018	\$68,450

DISTRIBUTION: General Fund

REAL ESTATE APPRAISERS

IC 25-34.1;
876 IAC 3-2-7;
877 IAC 1-1-1

ACCT. NO. 16510-426030;
47350-426032; 451140

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/Reciprocity:	
	Initial Application	\$100
	Issuance: Odd/Even**	\$150/190
	Trainee***	\$110
	Renewal**	\$190
	Trainee Upgrade	\$25
	Temporary Permit (1 year)	\$150
	Verification/Duplicate	\$10
	Regis./Renewal/Appraisal Management Companies	\$500
	Late Renewal Penalty (up to 3 years)*	\$50
	Late Renewal (after 3 years)	Initial issuance plus renewal fee
	Supplemental Appraisal Management Company Fee	\$25 multiplied by the number of appraisers that made an appraisal for the company in Indiana

*Plus renewal fee.

**Includes federal registration and state investigative fund fees.

***Includes \$10 state investigative fund fee.

NOTE: P.L. 15-2018 establishes an additional appraisal management company fee, collected annually. Fees are transferred from the Real Estate Appraisers Licensure and Certification Board to the Appraisal Subcommittee of the Federal Financial Institutions Examination Council.

ADMINISTRATION: Professional Licensing Agency,
(Real Estate Appraisers Licensure and Certification Board)

REVENUE:	License Fees	Investigative Fund	Management Companies
FY 2014	\$239,776	\$151,620	\$13,000
FY 2015	\$150,211	\$ 61,803	\$32,500
FY 2016	\$255,845	\$ 25,114	\$14,500
FY 2017	\$100,782	\$138,568	\$30,000
FY 2018	\$241,250	\$ 58,731	\$17,500

DISTRIBUTION: General Fund; Real Estate Investigative Fund;
Attorney General; Federal Financial Institutions Examination Council

REALTORS

IC 25-34.1; ACCT. NO. 12430-426370; 426371
876 IAC 5-3-1

REVENUE BASE: Licensing fees for realtors.

RATE:	Initial Application/Renewal (Broker License) (3 years)	\$50
	Reassignment of License/Activation of Inactive License	\$10
	Initial Application Continuing Education Sponsor	\$50
	Initial Application/Renewal for Continuing Education Course Instructor Permit	\$10
	Initial Application/Renewal for Real Estate (Prelicensing) School Permit	\$50
	Application/Renewal For Prelicensing Course Instructor Permit	\$10
	Investigative Fund	\$10
	Late Renewal	\$100

If the Real Estate Recovery Fund goes below \$450,000, an additional surcharge is paid to maintain the fund at approximately \$600,000. (IC 25-34.1-7-2)

NOTE: New rates effective July 1, 2014. Real estate sales person licenses are no longer issued. Renewal period for broker license is now 3 years instead of 2.

ADMINISTRATION: Professional Licensing Agency
(Real Estate Commission)

REVENUE:	FY 2014	\$1,343,751
	FY 2015	\$632,431
	FY 2016	\$146,154
	FY 2017	\$1,370,937
	FY 2018	\$651,520

DISTRIBUTION: General Fund

RESPIRATORY CARE PRACTITIONERS

IC 25-34.5;
844 IAC 11-2-1.1

ACCT. NO. 12340-426380

REVENUE BASE: Licensing fees for respiratory care practitioners.

RATE:	Initial Application/Endorsement/Credentials	\$50
	Biennial Renewal	\$50
	Late Renewal	\$100
	Student/Temporary Permit	\$25
	Temporary Permit Renewal	\$10
	Verification/Duplicate	\$10

ADMINISTRATION: Professional Licensing Agency
(Respiratory Care Committee)

REVENUE:	FY 2014	\$18,335
	FY 2015	\$249,810
	FY 2016	\$21,175
	FY 2017	\$257,105
	FY 2018	\$21,275

DISTRIBUTION: General Fund

**SOCIAL WORKERS,
ADDICTION AND CLINICAL ADDICTION COUNSELORS,
MARRIAGE AND FAMILY THERAPISTS,
MENTAL HEALTH COUNSELORS**

IC 25-23.6;
839 IAC 1-2-5

ACCT. NO. 12440-426400; 426401;
426402; 426405; 426406

REVENUE BASE: Licensing fees for social workers, clinical social workers, marriage and family therapists, mental health counselors, and addiction and clinical addiction counselors.

RATE:	Initial Application/Renewal (biennial)	\$50
	Late Renewal	\$100
	Temporary Permit	\$25
	Continuing Educ. Sponsor/Renewal (biennial)	\$50
	Verification/Duplicate	\$10

ADMINISTRATION: Professional Licensing Agency
(Behavioral Health and Human Services Licensing Board)

REVENUE:	FY 2014	\$644,980
	FY 2015	\$95,416
	FY 2016	\$709,274
	FY 2017	\$159,090
	FY 2018	\$800,609

DISTRIBUTION: General Fund

NOTE: The General Assembly enacted several changes to behavioral licensing law during the 2017 legislative session, including the addition of several new temporary and reciprocity licenses.

P.L. 195-2018 establishes new temporary permits to certain individuals to achieve the required clinical supervised hours to qualify for a permanent license.

SPEECH-LANGUAGE PATHOLOGISTS AND AUDIOLOGISTS

IC 25-35.6; ACCT. NO. 12870-426390; 426460
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>	
	Initial Application/Issuance	\$150
	Biennial Renewal (Dec. 31 each odd year)	\$100
	Late Renewal (up to 3 years)*	\$150
	Late Renewal (after 3 years)*	\$250
	<u>Speech Language Pathology Aides</u>	
	Initial Application/Issuance	\$50
	Renewal (annually Dec. 31)	\$25
	Supervised Experience Year	\$50
	Verification/Duplicate	\$10

*Renewal fee plus \$50 late penalty.

**Renewal fee plus initial application fee.

ADMINISTRATION: Professional Licensing Agency
(Speech-Language Pathology and Audiology Board)

REVENUE:	FY 2014	\$358,940
	FY 2015	\$63,720
	FY 2016	\$385,330
	FY 2017	\$70,360
	FY 2018	\$424,275

DISTRIBUTION: General Fund

SURVEYORS

IC 25-21.5; ACCT. NO. 10860-426200
865 IAC 1-11-1

REVENUE BASE: Registration and investigative fund fees for land surveyors. Investigative fee may not exceed \$20.

RATE: Initial (8/1/even-7/31/odd) & Renewal (biennial)*	\$100
Initial (8/1/odd-7/31/even)	\$50
Issue for Professional Corporation	\$25
Renewal for Professional Corporation	\$20
Late Renewal (up to 3 years)**	\$150
Late Renewal (after 3 years)***	\$200
Review Examination Application	
Surveyor in Training	\$100
Review Examination Application	\$300
Proctoring Fee	\$100
Certificate by Reciprocity	\$500
Duplicate Pocket Card	\$10
Duplicate Certificate	\$25
Investigative Fund^	--

*Plus \$2 for each hour of continuing education.

**Renewal fee plus \$50 penalty.

***Renewal fee plus initial fees.

^Authorized, but not yet established. (See Engineers.) May not exceed \$20.

ADMINISTRATION: Professional Licensing Agency
(Board of Registration for Professional Surveyors)

REVENUE:	FY 2014	\$40,557
	FY 2015	\$70,511
	FY 2016	\$52,610
	FY 2017	\$68,272
	FY 2018	\$48,800

DISTRIBUTION: General Fund

VETERINARY MEDICAL EXAMINERS

IC 25-38.1;
888 IAC 1.1-3-2, 3

ACCT. NO. 12670-426410; 426411

REVENUE BASE: Licensing fees for veterinarians and registered veterinary technicians.

RATE:	<u>Veterinarians</u>	
	Application/Endorsement	\$150
	Application for NAVLE Exam	\$150
	Biennial Renewal (Oct. 15 odd years)	\$100
	Corporation Application	\$25
	<u>Registered Veterinary Technicians</u>	
	Application	\$30
	Application for National Exam	\$45 + Cost of VTE Payable to Testing Service
	Biennial Renewal	\$15
	Verification/Duplicate	\$10
	Late Renewal Penalty (up to 3 years)*	\$50

*Plus renewal fee.

ADMINISTRATION: Professional Licensing Agency
(Board of Veterinary Medical Examiners)

REVENUE:	FY 2014	\$282,489
	FY 2015	\$31,685
	FY 2016	\$296,021
	FY 2017	\$48,542
	FY 2018	\$303,581

DISTRIBUTION: General Fund

BOARD FOR PROPRIETARY EDUCATION

ACCREDITATION FEES

IC 21-18.5-6

ACCT. NO. 55510-423310 to 423325

REVENUE BASE: Fees related to accreditation as a postsecondary proprietary educational institution are as follows.

Fee Schedule		Fee
Application for Accreditation	In-State Schools (Indiana-based)	\$1,000
	Out-of-State Schools	2,000
Accreditation Renewal	In-State Schools	500
	Out-Of-State Schools	500
Application for Degree Approval	In-State Schools	
	Per Degree, Per Campus	300
	Out-Of-State Schools	
	Per Degree, Per Campus	500
Degree Renewal	In-State Schools	
	Per Degree, Per Campus	100
	Out-Of-State Schools	
	Per Degree, Per Campus	100
Agent Application		80
Agent Renewal		50
Certificate Fee		50

ADMINISTRATION: Board for Proprietary Education

REVENUE:	FY 2014	\$315,211
	FY 2015	\$321,780
	FY 2016	\$202,600
	FY 2017	\$112,300
	FY 2018	\$75,400

DISTRIBUTION: General Fund

DEPARTMENT OF STATE REVENUE

AIRCRAFT REGISTRATION

IC 6-6-6.5-3

ACCT. NO. 12060-427410

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 DEALERS

IC 6-6-6.5-10.1

ACCT. NO. 12060-427410

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 2014	\$79,178
	FY 2015	\$87,724
	FY 2016**	\$22,849
	FY 2017	\$64,471
	FY 2018	\$40,792

*Annual revenue amount includes both aircraft dealer and registration fees and aircraft registration fees.
**Reflects change in registration fee payment due date. In addition, FY 2016 revenue does not include \$557 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: General Fund

EMPLOYMENT AGENCY LICENSE FEE

IC 25-16

ACCT. NO. 10850-427469

REVENUE BASE: Operators of employment agencies in Indiana.

RATE: \$150 annually

ADMINISTRATION: Department of State Revenue

REVENUE:	FY 2014	\$30,750
	FY 2015	\$27,600
	FY 2016	\$23,850
	FY 2017	\$17,715
	FY 2018	\$29,250

DISTRIBUTION: General Fund

INTERNATIONAL REGISTRATION PLAN (IRP)

IC 9-28-4

ACCT. NO. 30124-427420

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 2014	\$96,099,933
	FY 2015	\$103,792,935
	FY 2016*	\$104,384,237
	FY 2017	\$104,668,341
	FY 2018	\$127,711,878

*FY 2016 revenue does not include \$28,212 received from the 2015 tax amnesty program (Fund 1000-19600).

DISTRIBUTION: Motor Vehicle Highway Account

MOTOR CARRIER FEES

IC 8-2.1-22

ACCT. NO. 32810-427448

REVENUE BASE: A certificate or permit is required to transport passengers or property for compensation. Annual vehicle registration fees range between no charge and a \$10 maximum depending upon the state in which the vehicle has the base plate. For information on fuel taxes paid by motor carriers, please see the Motor Carrier Fuel Tax section.

RATE:

Emergency Temporary Application	\$100
Permanent Application	\$100
Temporary Application	\$100
Reinstatement of Common or Contract Intrastate Authority	\$50
Interstate Commerce Certificate or 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*	\$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	\$100

*Denotes a rate that is currently in statute, but, as reported by the Department of State Revenue, is not currently collected.

ADMINISTRATION: Department of State Revenue, Special Tax Division

REVENUE:	FY 2014	\$2,476,286
	FY 2015	\$2,559,950
	FY 2016*	\$2,442,497
	FY 2017	\$2,459,714
	FY 2018	\$2,387,673

*FY 2016 revenue does not include \$12,778 received from the 2015 tax amnesty program (Fund 1000-19600)

DISTRIBUTION: Motor Carrier Regulation Fund

SECRETARY OF STATE

ADMINISTRATION

IC 33-42; IC 25-11;
IC 9-30-2-8

ACCT. NO. 10380-427510; 427520; 427530;
427581; 46070-427520; 427587

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 notary commission is a \$5 statutory fee plus a \$5 enhanced access fee for a total fee of \$10. A \$10 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 - A fee of \$10 is collected each time a process is served on the Secretary of State. The fee may be recovered by the prevailing party in the proceeding.

Precious Metal Dealers - A precious metal dealer must pay an annual \$100 fee to register with the Secretary of State. The fee is deposited in the Electronic Enhanced Access Fee.

ADMINISTRATION: Secretary of State

REVENUE:	<u>General Fund</u>	<u>EAAF</u>
FY 2014	\$160,825	\$46,842
FY 2015	\$174,766	\$70,735
FY 2016	\$199,251	\$88,435
FY 2017	\$181,376	\$81,459
FY 2018	\$198,521	\$63,005

DISTRIBUTION: General Fund; Electronic and Enhanced Access Fund

CORPORATIONS

IC 15-12-1; IC 23-1-18; IC 23-0.5-9;
IC 23-4-1; IC 23-16-12; IC 23-17-29;
IC 23-18-12

ACCT. NO. 10380-427540;
427582; 427590

REVENUE BASE AND RATES:	<u>Fee</u>
Agricultural Cooperatives	
To File Articles of Incorporation	\$5
Any Other Certificate	\$5
Filing Biennial Report	\$2
Filing Designation of or Change of Resident Agent for Any Association	\$1
Registration of Nonprofit Cooperative Formed Outside Indiana	\$10

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>Electronic Filing Fee</u>	<u>Fee*</u>
<u>Filings Specific to Domestic Business or Benefit Corporations</u>		
Articles of Incorporation	\$75	\$100
Articles of Amendment to the Articles of Incorporation	\$20	\$30
Restatement of The Articles of Incorporation	\$20	\$30
Articles of Dissolution	\$20	\$30
Articles of Revocation of Dissolution	\$20	\$30
Annual Benefit Report for a Benefit Corporation	\$10	\$15
<u>Filings Specific to Domestic Limited Liability Partnerships</u>		
Registration for a Domestic Limited Liability Partnership	\$75	\$100
Certificate of Amendment	\$20	\$30
Withdrawal Notice	\$20	\$30
<u>Filings to Specific to Limited Partnerships</u>		
Certificate of Limited Partnership	\$75	\$100
Certificate of Amendment	\$20	\$30
Restated Certificate of Limited Partnership	\$20	\$30
Certificate of Cancellation	\$75	\$90
<u>Filings Specific to Domestic Nonprofit Corporations</u>		
Articles of Incorporation for a Domestic Nonprofit Corporation	\$20	\$30
Articles of Amendment	\$20	\$30
Restatement of the Articles of Incorporation	\$20	\$30
Articles of Dissolution	\$20	\$30
Articles of Revocation of Dissolution	\$20	\$30
<u>Filings Specific to Domestic Limited Liability Companies</u>		
Articles of Organization of a Domestic Limited Liability Company (LLC)	\$75	\$100
Articles of Amendment to the Articles of Organization	\$20	\$30
Restatement of the Articles of Organization	\$20	\$30
Articles of Dissolution of a Domestic LLC	\$20	\$30
Articles of Revocation of Dissolution Of A Domestic LLC	\$20	\$30
Articles of Organization of a Domestic Master LLC	\$225	\$250
Articles of Designation	\$20	\$30
<u>Filings Applicable to All Filing Entities</u>		
Foreign Registration Statement for a For-Profit Entity	\$75	\$125
Foreign Registration Statement for a Nonprofit Corporation	\$20	\$75
Amendment to Foreign Registration Statement	\$20	\$30
Statement of Withdrawal	\$20	\$30
Foreign Registration Statement for Master LLC	\$225	\$250
Commercial Registered Agent Listing	\$20	\$30
Commercial Registered Agent Termination	\$20	\$30
Registered Agent or Office Statement of Change	No Fee	No Fee
Registered Agent Statement of Resignation	No Fee	No Fee

Document	Electronic Filing Fee	Fee*
Biennial Report of a For-Profit Entity	\$20	\$50
Biennial Report of a Nonprofit Corporation	\$10	\$20
Articles of Correction	\$20	\$30
Electronic Application for Reserved Name	\$10	
Electronic Application for Renewal of Reserved Name	\$10	
Electronic Notice of Transfer of Reserved Name	\$10	
Cancellation of Reserved Name	No Fee	No Fee
Application for Assumed Business Name of a For-Profit Entity	\$20 per name	\$30 per name
Application for Assumed Business Name of a Nonprofit Corporation	\$10 per name	\$26 per name
Cancellation of Assumed Business Name of a For-Profit Entity	\$20 per name	\$30 per name
Cancellation of Assumed Business Name of a Nonprofit Corporation	\$10 per name	\$26 per name
Application for Reinstatement Following Administrative Dissolution	\$20	\$30
Application for Certificate of Existence	\$15	\$30
Preclearance of a Filing	\$10	\$10
Articles of Merger for a For-Profit Entity	\$75	\$90
Articles of Merger for a Nonprofit Corporation	\$20	\$30
Articles of Abandonment of Merger	\$20	\$30
Articles of Interest Exchange	\$75	\$90
Articles of Abandonment of Interest Exchange	\$20	\$30
Articles of Conversion	\$20	\$30
Articles of Abandonment of Conversion	\$20	\$30
Articles of Domestication	\$20	\$30
Articles of Abandonment of Domestication	\$20	\$30
Notice of Merger or Conversion	\$20	\$30
Any Other Filing Required or Permitted by this Article	\$20	\$30

*Filing fee other than electronic filing.

Domestic and Foreign Business Trusts

Articles of incorporation have an original filing fee of \$20.

Amendment of trust instruments have a filing fee of \$13.

Trademark Registration

Any person adopting and using a trademark may register it for a five-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 2014	\$7,344,054
	FY 2015	\$7,451,535
	FY 2016	\$7,613,647
	FY 2017	\$7,930,077
	FY 2018	\$8,439,055

DISTRIBUTION: General Fund

ELECTION DIVISION

IC 3-9-4

ACCT. NO. 45440-450230

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 through 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 2014	\$18,633
	FY 2015	\$41,415
	FY 2016	\$25,283
	FY 2017	\$34,928
	FY 2018	\$28,033

DISTRIBUTION: Campaign Finance Enforcement Fund

MOTOR VEHICLE DEALER LICENSING

IC 9-31; IC 9-32

ACCT. NO. 44252-425230; 427561; 450920

REVENUE BASE: The license and plate fee expire annually on a staggered basis based on the business name.

Automotive Dealer Licenses: Manufacturers and distributors pay \$35. A dealer or auctioneer pays \$30. Manufacturer representatives, distributors' representatives, transfer dealers, converter manufacturers, and automotive mobility dealers all pay \$20. An offsite license is \$25. A special event fee is \$250. An out-of-state special event auction permit is \$500.

Boat Dealer License: Boat dealers pay \$30.

Automotive Salvage Recycler License: The annual fee is \$10.

Dealer Plates: Dealer and manufacturer plates are \$40 plus a \$5 service charge for the first two. Each additional plate costs \$15 with a \$5 service charge. Promotional plates are \$40. Research and Development plates are \$20.

Motorcycle dealer plates are \$15 plus a \$5 service charge for the first two. Each additional plate costs \$7.50 plus a \$2.50 service charge. Interim dealer license plates are \$3. Watercraft interim license plates are \$1. Dealer designee plates are \$21.35.

ADMINISTRATION: Secretary of State

REVENUE:	FY 2014	\$2,687,099
	FY 2015	\$3,069,885
	FY 2016	\$3,193,011
	FY 2017	\$2,844,970
	FY 2018	\$3,251,183

DISTRIBUTION:

Dealer Licenses*: 30% Dealer Compliance Account
40% Motor Vehicle Highway Account
20% State Police: Odometer Laws
10% Attorney General: Odometer Laws

Dealer Plates**: 30% Dealer Compliance Account
70% Motor Vehicle Highway Account

Interim Plates: 40% Crossroads 2000 Fund
49% Dealer Compliance Account
11% Motor Vehicle Highway Account

*Fee revenue collected through boat, automotive salvage recycler dealer licensing, and special event auction permits are retained by the Secretary of State.

**100% of revenue from the Research and Development boat dealer, motorcycle dealer, transfer dealer, and dealer promotional is deposited into the Dealer Compliance Account.

The service charges go into effect on January 1, 2015, and are all deposited into the Crossroads 2000 Fund.

NOTE: In prior handbooks, the boat and salvage dealer licensing information was reported under the Bureau of Motor Vehicles.

SECURITIES

IC 23-2-2.5; IC 23-2-4;
IC 23-2-5; IC 23-19

ACCT. NO. 10380-427560; 427561;
13250-427580

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
Franchise Exemption Determination \$50

Loan Broker

Application and Renewal Fee \$200
Ultimate Equitable Owner \$100
Principal Manager \$100
Originator \$50

Retirement Home Registration

Retirement Home Registration Fee \$250
Annual Disclosure Statement Fee \$100

Securities Regulation – There is no filing fee for exempt securities. There are registration fees for broker-dealers, agents, or investment advisors.

	Registration	Renewal
Broker-dealers	\$250	\$125
Investment Adviser	\$50	\$50
Investment Adviser Representative	\$25	\$25
Agent	\$25	\$25

There is a registration fee for securities equal to 1/20 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 M 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 \$2,500.

ADMINISTRATION: Securities Commissioner

REVENUE:	FY 2014	\$7,578,396
	FY 2015	\$7,965,696
	FY 2016	\$7,990,802
	FY 2017	\$8,124,440
	FY 2018	\$7,989,441

DISTRIBUTION: General Fund; Retirement Home Guaranty Fund;
Loan Broker Regulation Account

UNIFORM COMMERCIAL CODE

IC 26-1

ACCT. NO. 10380-427570

REVENUE BASE: The Uniform Commercial Code Division charges fees for filing, indexing, and furnishing copies of information in its files. No fees are charged for requesting, furnishing, or providing information electronically.

ADMINISTRATION: Secretary of State

RATE:	1-2 pages	\$4
	3 or more pages	\$8
	Searches	\$5

REVENUE:	FY 2014	\$76,990
	FY 2015	\$68,976
	FY 2016	\$92,517
	FY 2017	\$78,615
	FY 2018	\$69,511

DISTRIBUTION: General Fund

SOLDIERS' AND SAILORS' CHILDREN'S HOME

SOLDIERS' AND SAILORS' CHILDREN'S HOME-SUPPORT

IC 16-33-4

ACCT. NO. 70630

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: Revenue has not been received for the last 5 fiscal years.

DISTRIBUTION: Soldiers' and Sailors' Children's Home Maintenance Fund

STATE POLICE

ACCIDENT REPORTS

IC 9-26-9-3

ACCT. NO. 38110-420360; 425528

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 2014	\$4,604
	FY 2015	\$6,417
	FY 2016	\$7,374
	FY 2017	\$5,320
	FY 2018	\$6,793

DISTRIBUTION: Accident Report Account; Local Law Enforcement Continuing Education Fund

FIREARMS

IC 35-47-2-4,15;
IC 10-13-3-40

ACCT. NO. 10930-428020

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 (for Lost or Damaged License)	\$20	\$20
Retail Handgun Dealer License (6-Year)		\$60

A qualified license is issued for hunting and target practice; unlimited licenses are issued for protection of life and property.

ADMINISTRATION: State Police

REVENUE:	FY 2014	\$4,585,012
	FY 2015	\$5,840,339
	FY 2016	\$9,702,145
	FY 2017	\$7,184,258
	FY 2018	\$5,685,037

DISTRIBUTION: General Fund

NOTE: Under P.L. 91-2014, revenue from handgun licensing that exceeds \$1.1 M in a fiscal year is appropriated to the Indiana State Police, subject to allotment by the state Budget Agency.

LIMITED CRIMINAL HISTORY CHECK

IC 10-13-3

ACCT. NO. 10930-425744; 428030; 643210

REVENUE BASE: Persons requesting a limited history check pay the following fees:

Request by Mail to State Police	\$7.00
State Fee	\$10.00
Indiana Interactive Online**	\$16.32

*Fee is for IDEMIA Electronic Fingerprinting.

**Includes online processing fee of \$9.32.

ADMINISTRATION: State Police

REVENUE:	FY 2014	\$3,569,705
	FY 2015	\$3,454,130
	FY 2016	\$3,954,921
	FY 2017	\$4,161,402
	FY 2018	\$4,137,260

DISTRIBUTION: General Fund; Indiana Office of Technology Portal Fund

NATIONAL CRIMINAL HISTORY CHECK

IC 10-13-3

ACCT. NO. 10930-643220; 44470-428040

REVENUE BASE: Persons requesting a national criminal history check pay the following fees:

Vendor Processing Fee* (All Requests)	\$11.95
FBI (Employee Check)	\$12.75
FBI (Volunteer Check)	\$11.50
State Police Fee**	\$15.00

REVENUE:	FY 2014	\$1,409,417
	FY 2015	\$1,245,581
	FY 2016	\$1,271,674
	FY 2017	\$1,362,629
	FY 2018	\$1,070,690

*Fee is for IDEMIA Electronic Fingerprinting.

**Deposited in the General Fund.

DISTRIBUTION: General Fund

TOBACCO MASTER SETTLEMENT AGREEMENT

TOBACCO MASTER SETTLEMENT AGREEMENT

IC 4-12-1-14.3

ACCT. NO. 30410-452110

REVENUE BASE: In November of 1998, the attorneys general of 46 states signed an agreement with the major cigarette companies to settle all the state lawsuits seeking to recover the Medicaid costs of treating smokers. Philip Morris, R. J. Reynolds Tobacco Company, Brown and Williamson Tobacco Company, Lorillard Inc., and Liggett and Myers signed the Master Settlement Agreement (MSA), agreeing to pay the states \$205 B through the year 2025, at which time a new agreement would need to be negotiated. The amount of money awarded to each state was based on a formula established by the state attorneys general that considered the number of smokers in a state and the amount spent on tobacco-related Medicaid expenditures.

The annual payments are subject to a number of adjustments, reductions, and offsets. The most significant of the adjustments is the volume-of-sales adjustment clause and the inflation adjustment. The volume-of-sales adjustment is based on changes in the number of cigarettes shipped within the U.S. in 1998 and 1999. As cigarette consumption decreases as a result of higher prices or anti-smoking initiatives, the payments to the states are adjusted accordingly. For every full percentage point the shipments decrease, the payments decrease by 0.98%. An annual inflationary adjustment of the higher of the consumer price index (CPI) or 3% is also made in determining the amount due to the states.

ADMINISTRATION: State Budget Agency

REVENUE: FY 2014*	\$67,374,707
FY 2015	\$152,112,438
FY 2016	\$136,938,446
FY 2017	\$139,108,932
FY 2018	\$143,613,850

*Revenue reduced due to legal dispute.

DISTRIBUTION: Various Appropriations

TREASURER OF STATE

EARNINGS ON STATE FUNDS

IC 5-13-10

ACCT. NO. 400400; 429601; 429607-429609;
429635; 429650; 429660; 429665;
429670; 429680; 429690; 429692

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). Also, various agencies receive earnings and interest on cash balances maintained within agency accounts. Earnings on Common School Fund loans and assets are also included in these amounts.

ADMINISTRATION: Treasurer of State

REVENUE: Interest and Earnings to General Fund

FY 2014	\$16,772,947
FY 2015	\$17,236,787
FY 2016	\$22,760,406
FY 2017	\$28,376,239
FY 2018	\$57,107,129

Interest and Earnings to Funds Other Than General Fund**

	Rainy Day	Major Moves	Major Moves 2020	Next Generation	Misc.
FY 2014	\$1,060,643	\$26,872,276	\$19,689	\$21,199,450	\$4,085,921
FY 2015	\$783,862	\$2,601,324	\$0	\$11,999,346	\$2,089,114
FY 2016	\$1,325,590	\$9,258,055	\$0	\$13,759,556	\$4,178,718
FY 2017	\$2,916,159	\$10,660,358	\$0	\$9,419,227	\$13,309,631
FY 2018	\$6,191,145	\$7,086,847	\$0	\$0	\$23,586,846

*Not currently available.

**Rainy Day, Major Moves, and Next Generation Fund earnings are also shown in their respective sections.

DISTRIBUTION: General Fund; Dedicated Funds

DEPARTMENT OF TRANSPORTATION

SPECIAL VEHICLE PERMITS

IC 9-20-6

ACCT. NO. 30511-427475;
400400; 30512-427475

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 (including mobile homes, superloads, and divisible steel and agricultural loads) as well as toll road gate annual permits for oversize/overweight vehicles.

Permit holders are responsible for any damage. Also included in the total are permits for driveway cuts, pole line permits, overhead permits, and billboard permits.

ADMINISTRATION: Department of Transportation

REVENUE:	FY 2014	\$18,371,610
	FY 2015	\$21,155,265
	FY 2016*	\$21,942,748
	FY 2017	\$21,460,794
	FY 2018	\$22,299,155

*FY 2016 revenue does not include \$74 received from the 2015 tax amnesty program (Fund 1000-18699).

DISTRIBUTION: State Highway Fund

INDIANA UTILITY REGULATORY COMMISSION

PUBLIC UTILITY FEES

IC 8-1-6

ACCT. NO. 38520-400400;
425760; 428310; 428320

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 (OUCC) and total intrastate utility revenues reported to the IURC. The fee is computed annually and paid quarterly. There is a penalty of 1% per month for any delinquent payment.

The public utility fees collected are deposited in the Commission Public Utility Fund to pay the expenses of the IURC, the OUCC, and to establish a \$250,000 contingency fund. If revenues exceed expenditures, the resulting reversions are applied when determining the fee for the subsequent year.

ADMINISTRATION: Indiana Utility Regulatory Commission

REVENUE:	FY 2014	\$18,568,104
	FY 2015	\$13,629,306
	FY 2016	\$14,699,338
	FY 2017	\$14,152,727
	FY 2018	\$16,527,220

DISTRIBUTION: Commission Public Utility Fund

VETERANS' HOME

INDIANA VETERANS' HOME MEMBER MAINTENANCE FEES

IC 10-17-9

ACCT. NO. 46980; 70710

REVENUE BASE: Each member of the home, a member's guardian, or a deceased member's estate is responsible for the daily per capita cost of personal services and all other operating expenses. The costs may be paid by the member or by the federal government.

RATE: The daily per capita rate is based on personal services and all other operating costs from the preceding fiscal year. With approval of the Division of Veterans' Affairs director, the Indiana Veterans' Home superintendent has authority to accept payments that are less than the full cost.

ADMINISTRATION: Indiana Veterans' Home

REVENUE:	Member Maintenance	Federal Government	Total
FY 2014	\$8,258,035	\$4,547,537	\$12,805,572
FY 2015	\$8,989,651	\$3,664,244	\$12,653,895
FY 2016	\$4,806,589	\$6,830,430	\$11,637,019
FY 2017	\$5,191,410	\$7,469,823	\$12,661,233
FY 2018	\$5,063,929	\$7,643,367	\$12,707,296

DISTRIBUTION: All money collected from members, estates, or guardians for the maintenance of residents is deposited in the Veterans' Home Comfort and Welfare Fund, with any excess deposited in the Veterans' Home Building Fund. Payments made by the federal government for a member maintained in the home is deposited in the Veterans' Home Comfort and Welfare Fund (80%) and the Veterans' Home Building Fund (20%).

WORKER'S COMPENSATION BOARD

INDEPENDENT CONTRACTOR FEE

IC 6-3-7-5; IC 22-3-2-14.5

ACCT. NO. 35010; 11630-428510

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:	Worker's Compensation	Department of State Revenue
FY 2014	\$148,969	\$49,658
FY 2015	\$151,451	\$50,484
FY 2016	\$162,034	\$54,011
FY 2017	\$161,209	\$53,736
FY 2018	\$164,321	\$54,774

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. 48270

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 on November 1 the amount to the credit of the fund is less than 135% of the previous year's disbursements.

ADMINISTRATION: Worker's Compensation Board

REVENUE:	Assessments	Payouts
FY 2014	\$6,239,434	\$6,010,047
FY 2015	\$7,798,712	\$6,630,103
FY 2016	\$7,108,355	\$6,789,340
FY 2017	\$6,037,531	\$6,224,267
FY 2018	\$5,837,809	\$6,864,790

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. 35010-428530

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 2014	\$32,500
	FY 2015	\$37,250
	FY 2016	\$33,000
	FY 2017	\$33,002
	FY 2018	\$28,264

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

BALANCE BILLING PROVIDER APPLICATION FEE

IC 22-3-3-5

ACCT. NO. 35010-427455

REVENUE BASE: Medical service providers pay a \$60 filing fee with each balance billing application (this fee is waived for applications resulting from a complete denial). Up to 10 individual claims involving the same employer, insurer, or billing review service may be combined into one application, but only if the amount of each individual claim does not exceed \$200.

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2014	\$15,960
	FY 2015	\$10,200
	FY 2016	\$10,860
	FY 2017	\$16,380
	FY 2018	\$22,140

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

CIVIL PENALTIES

IC 22-3-4-15

ACCT. NO. 35010-450411

REVENUE BASE: Employers who fail to timely pay compensation, post certain notices, file certain records or comply with other requirements concerning the determination and payment of compensation of benefits. The violation penalty schedule is as follows:

First Violation	\$50
Second Violation (Same Offense)	\$150
Third or Subsequent Unrelated Violation	\$300

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2014	\$7,800
	FY 2015	\$50
	FY 2016	\$2
	FY 2017	\$0
	FY 2018	\$0

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

MEDIATION FEES

631 IAC 1-1-33

ACCT. NO. 35010-428150

REVENUE BASE: The Worker's Compensation Board advocates utilizing mediators to facilitate the remedy of worker's compensation issues. A mediator is someone who is trained and certified to act as a neutral party between two conflicting sides. The Worker's Compensation Board currently has employees who are certified mediators, and the fees associated with this service are laid out in 631 IAC 1-1-33. A flat rate of \$350 will be assessed for up to 5 hours of mediation. Each additional hour will be billed at \$50 per hour. The Worker's Compensation Board does not seek reimbursement from parties for travel expenses.

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2014	\$7,700
	FY 2015	\$8,750
	FY 2016	\$8,750
	FY 2017	\$5,338
	FY 2018	\$2,188

DISTRIBUTION: Worker's Compensation Board

WORKER'S COMPENSATION POLICY FEE

IC 22-3-5-2

ACCT. NO. 35010-427464

REVENUE BASE: All employers required to carry worker's compensation insurance.

RATE: \$2 per year per affected employer

ADMINISTRATION: Worker's Compensation Board

REVENUE:	FY 2014	\$170,798
	FY 2015	\$206,440
	FY 2016	\$233,839
	FY 2017	\$184,751
	FY 2018	\$208,295

DEPARTMENT OF WORKFORCE DEVELOPMENT

SPECIAL EMPLOYMENT AND TRAINING SERVICES FUND

IC 22-4-25

REVENUE BASE: This fund consists of money collected as interest and penalties on employers delinquent in unemployment taxes. (This fund is also referred to as the "Penalty and Interest" or "P and I" fund.). Generally, the money in this fund shall be used by the Department of Workforce Development 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 for or in the Employment and Training Services Administration Fund.

ADMINISTRATION: Department of Workforce Development

REVENUE:	FY 2014	\$12,227,930
	FY 2015	\$15,429,670
	FY 2016	\$15,143,487
	FY 2017	\$13,622,492
	FY 2018	\$14,589,378

DISTRIBUTION: Special Employment and Training Services Fund

NOTE: Revisions illustrate gross revenue received, whereas reporting prior to FY 2016 was based on gross revenues received less remittances to the UI Trust Fund. Amounts were obtained from DWD and do not reflect amounts in the Auditor database.

PROPRIETARY EDUCATION FUND

IC 22-4.1-21

ACCT. NO. 55610-423317 through 423321; 423326

REVENUE BASE: Each accredited institution is to make a payment at time of initial authorization and annual renewals. Institutions with a physical presence in the state must also pay a fee per campus for each degree authorization and each five-year degree renewal.

ADMINISTRATION: Office for Career and Technical Schools

REVENUE:	FY 2014	\$32,879
	FY 2015	\$34,624
	FY 2016	\$33,049
	FY 2017	\$29,555
	FY 2018	\$48,310

DISTRIBUTION: Dedicated Fund

STUDENT ASSURANCE FUND

IC 22-4.1-21-18

ACCT. NO. 55720

REVENUE BASE: Required payments from accredited postsecondary proprietary educational institutions that are noncredit-bearing. The Student Assurance Fund is overseen by the Office for Career and Technical Schools, under the Department of Workforce Development. The fund provides indemnification for student and enrollee claims against accredited proprietary educational institutions.

RATE: Each accredited institution shall make quarterly (calendar year) contributions to the fund until such time as the fund accumulates a value of \$1 M. The contribution formula is as follows:

$$(\text{Total Quarterly Tuition/Fees} \times 0.1) + \$60$$

ADMINISTRATION: Office for Career and Technical Schools, Department of Workforce Development

REVENUE:	FY 2014	\$120,775
	FY 2015	\$30,220
	FY 2016	\$32,523
	FY 2017	\$28,846
	FY 2018	\$33,860

UNEMPLOYMENT INSURANCE BENEFIT FUND

IC 22-4-26-1

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). If there is an insufficient balance in the fund to pay benefits, the federal government advances the fund sufficient money to pay benefits.

ADMINISTRATION: Department of Workforce Development

REVENUE:

	Tax Revenue	Interest Earned	FUTA Credit*	Benefit Payouts	Ending Balance
FY 2014	\$700,921,449	\$0	\$219,435,405	(\$464,216,612)	(\$917,788,577)
FY 2015	\$698,492,006	\$0	\$292,099,409	(\$356,981,975)	(\$298,510,290)
FY 2016	\$639,351,116	\$299,717	\$7,469,429	(\$300,237,254)	\$40,891,680
FY 2017	\$555,830,785	\$1,659,012	\$747,384	(\$297,406,387)	\$320,920,923
FY 2018	\$523,351,980	\$7,429,178	\$479,299	(\$251,350,463)	\$603,002,799

*Federal Unemployment Tax Act (FUTA) is a federal employer tax. This column shows the revenue generated from the decrease in the FUTA credit, as required by federal law in instances where states have outstanding (greater than 2 years) UI Trust Fund advances. Indiana's federal outstanding loan balance was paid in full in 2015.

NOTE: Fund balance may not equal prior year fund balance plus tax revenue and interest earnings minus benefits because of refunds and returned checks. Revenue does not include revenue or expenditures for reimbursable employers. Source: Information is as received from DWD. Figures may differ from Auditor of State data.

DISTRIBUTION: Unemployed individuals

UNEMPLOYMENT INSURANCE SOLVENCY FUND

IC 22-4-10-4.5, 3-6

REVENUE BASE: The purpose of the fund is to pay interest on advances made by the federal government to the Unemployment Insurance Benefit Fund to pay unemployment benefits. In the years following the 2009-2010 recession, Indiana had a federal loan balance that necessitated each nonreimbursable employer to pay a surcharge included in the employer's Unemployment Insurance Benefit Tax Rate premium. The surcharge ranged from an initial 13% in 2011 and dropped to 3% of the employer's premium rate. In 2016, the surcharge dropped to 1% after Indiana had repaid its loan in full.

ADMINISTRATION: Department of Workforce Development

REVENUE:*	FY 2014	\$22,144,462
	FY 2015	\$15,336,446
	FY 2016	\$12,117,815
	FY 2017	\$1,615,463
	FY 2018	\$66,582

*Amounts were obtained from DWD and do not reflect amounts reported in Auditor data.

NOTE: There was no solvency surcharge in 2017 or 2018.

DISTRIBUTION: Federal government

COMMON SCHOOL FUND

COMMON SCHOOL FUND

IC 20-49

ACCT. NO. 72410

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 in financing school building construction and educational technology programs through school loans.
- Make advances to school corporations in order to aid in disaster loss.
- Make advances to school corporations for certain anticipated transfer tuition costs.
- Make advances to school corporations for capital improvements or equipment purchases to improve school safety and security.

The outstanding loan balances as of June 30, 2018, were about \$285.6 M for construction loans, \$119.6 M for technology loans, \$37.6 M for charter loans, and \$31.2 M in other loans.

Currently, revenue collections are deposited into the Common School Fund from the following sources: (a) various fines and forfeitures (IC 20-49-3-16); (b) deposition of seized property (IC 34-24-1-4(d)(2)(D)) and (c) escheated estates (IC 29-1-17-12).

Revenues (other than collection revenues) include, but are not limited to, loan repayments from school corporations and school townships. Earnings on Common School Fund loans and assets are reported in the "Earnings on State Funds" section under interest and earnings to the General Fund.

REVENUE:

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Fines and Forfeitures	\$4,731,611	\$3,148,525	\$4,139,885	\$2,863,497	\$2,609,495
Escheated Estates	149,595	0	3,866	572,124	592,566
Total Rev. Collections	4,881,206	3,148,525	4,143,751	3,435,620	3,202,061
Loan Repayment	\$27,884,498	34,516,392	39,400,690	43,577,698	118,632,821
Total Collections	\$32,765,704	\$37,664,917	\$43,544,441	\$47,013,317	\$121,834,882

Source: Treasurer of State

NOTE: FY 2018 loan repayment increase was due in large part to an Indiana Bond Bank deal that resulted in a \$70M loan repayment.

	Unobligated Reserves	Total Fund Equity*	Year-End Percentage
FY 2014	\$161,951,295	\$567,852,927	28.52%
FY 2015	\$149,001,947	\$571,001,452	26.09%
FY 2016	\$115,916,768	\$575,145,203	20.15%
FY 2017	\$94,967,383	\$578,580,824	16.41%
FY 2018	\$146,999,173	\$581,782,885	25.27%

Source: Treasurer of State

*Unobligated reserves, outstanding construction loans, outstanding technology loans, outstanding charter loans, and outstanding other loans will not be equal to the Total Fund Equity because of the resale of loans.

VEHICLE HIGHWAY ACCOUNTS

VEHICLE HIGHWAY ACCOUNTS

IC 8-14-1; IC 8-14-2
IC 6-6-1.1-801.5b

Motor Vehicle Highway Account
Highway, Road, and Street Fund

I. Method of Distribution

- A. All refunds come from the Motor Vehicle Highway (MVH) Account.
- B. Money in the Motor Vehicle Highway Account and the Highway, Road, and Street Fund is distributed monthly by the Auditor of State to the respective units of government.

II. Motor Vehicle Highway Account receives:

- 75% of the Gasoline Tax after the first \$70 M for the State Highway Road Construction Improvement Fund (SHRCIF), less fuel tax refunds.
- 75% of Special Fuel Tax.
- 47.75% of Motor Carrier Surtax (before repeal effective during FY 2019).
- Motor Carrier Fund fiscal year-end balance exceeding \$500,000.
- Vehicle registration and title fees.
- Driver's license fees and license reinstatement fees.
- 40% of the amount deposited to the Motor Vehicle Odometer Fund.
- Abandoned vehicle funds fiscal year-end balance exceeding \$20,000.
- \$3.6 M of the state's share of court costs.
- 1/7 of sales tax on gasoline.

After motor fuel tax refunds and transfers, the remaining amount is distributed as follows:

- A. 62% to the Indiana Department of Transportation (INDOT).
- B. 25.9% to counties with the following suballocation formula; 5% equally to all counties, 65% on the basis of actual county road miles to total county road miles, 30% based on motor vehicle registrations compared to total motor vehicle registrations statewide.
- C. 12.1% to cities and towns – based on population of city compared to total city populations.

III. Highway, Road, and Street (HRS) Fund receives (1) 25% of the Gasoline Tax after the first \$70 M for the SHRCIF, less fuel tax refunds, (2) 25% of Special Fuel Tax, and (3) a portion of vehicle fees collected by the BMV.

- A. State Highway Fund – INDOT receives 63% of the amount in the HRS fund, plus all revenue from the Motor Carrier Fuel Use Tax, and 47.75% of the Motor Carrier Surtax (before its repeal in FY 2019).

- B. Local Road and Street Account – receives 37% of the amount in the HRS fund. This fund is distributed to each county based on county passenger car registrations as compared to total passenger car registrations.
 - a. The suballocation for counties with a population of more than 50,000;
 - i. 60% based on population of a unit to total population of the county.
 - ii. 40% on ratio of unit's street mileage to total road mileage in the county.
 - b. The suballocation for counties with populations 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. Uses of Motor Vehicle Highway Distribution.

A. Distribution to Counties.

- a. At least 50% of MVHA funds distributed to counties must be used for construction, reconstruction, and preservation of county highways.
- b. The remaining portion can be used for:
 - i. Maintenance.
 - ii. Purchase, rental, and repair of highway equipment.
 - iii. Painting of bridges.
 - iv. Land acquisition.
 - v. Construction of storage buildings.
 - vi. Fuel and oil supplies.

B. Distribution to Cities and Towns.

- a. At least 50% of MVHA funds distributed to cities and towns must be used for construction, reconstruction, and preservation of city/town highways.
- b. The remaining portion can be used for:
 - i. Repair and maintenance.
 - ii. Oiling, sprinkling, snow removal, weed and tree cutting, and cleaning of highways.
 - iii. Purchase or lease of highway construction equipment.
 - iv. Traffic signs and signals.
 - v. Safety zones and devices.
 - vi. 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%).
 - vii. Painting of structures.

C. Working Balance for Matching of Federal and Local Money for Highway Projects.

- a. Monies may be appropriated to INDOT 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.

- a. Engineering and land acquisition.

- b. Construction, maintenance, resurfacing, restoration, or rehabilitation.
- c. Payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects.
- d. Any local costs required to undertake a recreational or reservoir road project.
- e. Purchase, rental, or repair of highway equipment.

**STATE OF INDIANA
DISTRIBUTION OF MOTOR VEHICLE HIGHWAY FUND
JULY 1, 2017, TO JUNE 30, 2018**

Gross Receipts:

Motor Fuel Tax	\$593,571,198
Gasoline Use Tax	60,546,298
Special Fuel Tax	234,565,159
Motor Carrier Surtax & Highway User Fee	126,268,061
Trip Permit Fee	116,121
State Sales Tax	--
Vehicle License, Title & Driver's License Fees	135,959,700
International Registration Plan Revenue	127,711,878
Reinstatement Fees & Driver Court Fees	100,084
Defensive Driver School	--
MVH Fund's Share of State Court Cost	3,616,461
Miscellaneous Receipts	63,610

Total Gross Receipts **\$1,282,518,570**

Less: Gas Tax Refunds	(\$9,107,920)
Special Fuel Refunds	<u>(\$13,769,303)</u>

Net Receipts **\$1,259,641,347**

Fund Expenses:

Net State Police Expense **(\$81)**

Other Fund Expenses

Traffic Safety Education	--
Railroad Crossing Improvement	<u>665,254</u>
Total Other Fund Expenses	\$665,254

Total Net Fund Expenses **\$665,173**

Amount Available for Distribution
(net receipts less total net fund expenses) **\$1,258,976,174**

Adjustments to Amount Available for Distribution:

County Engineer Distribution		
per IC 8-17-5-8 & 11.1	(875,000)	
LTAP Budget		
per IC 8-14-1-3(6), IC 8-17-7-4, IC 8-23-2-5(7)	(2,347,783)	
Covered Bridge Distribution per IC 8-14-1-10	(144,300)	
Access Road Construction per IC 8-23-5-7	(6,158,252)	
Counties Share of 3 Cent Gas Tax Increase		
per IC 6-6-1.1-801.5(c)	1,936,712	
Cities & Towns Share of 3 Cent Gas Tax Increase		
per IC 6-6-1.1-801.5(c)	<u>907,838</u>	
Total Adjustments		(\$6,680,785)

Net Distributions:

Indiana Department of Transportation	686,063,371	
Counties	389,986,115	
Cities and Towns	<u>182,782,388</u>	
Net Distributions Total		\$1,258,831,874

HIGHWAY, ROAD, AND STREET FUND - SPECIAL ACCOUNT (STATE SHARE - 55% for FY 2018, 63% for FY 2019)
IC 8-14-2-2.1

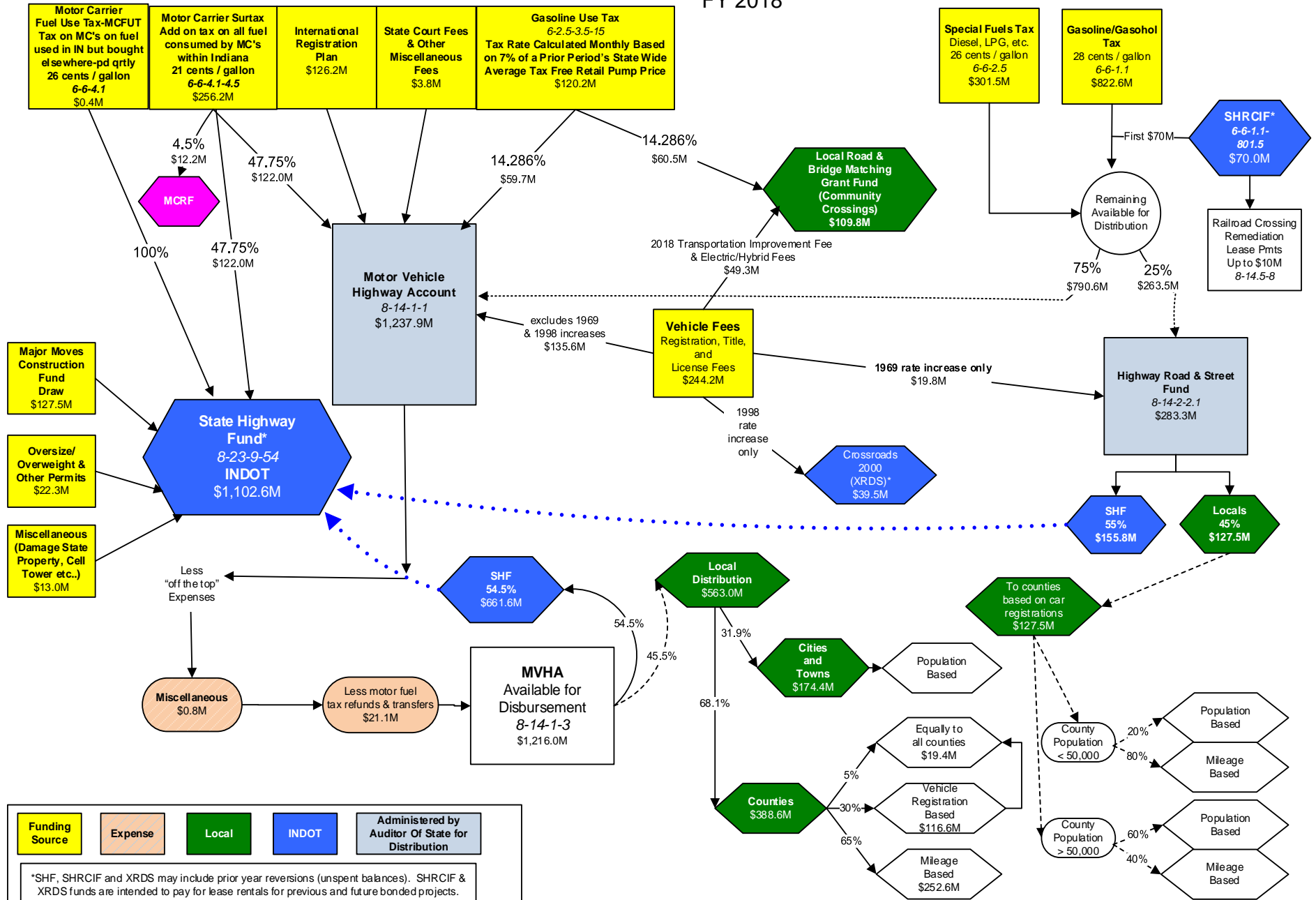
Sources	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Acct. #
Motor Fuel Taxes	\$53,005,693	\$54,624,048	\$56,421,581	\$57,268,364	\$108,821,386	50510-414200
Special Fuel Tax	28,266,122	28,653,231	27,944,233	25,987,461	43,003,612	50510-414600
License Fees	9,677,063	9,669,638	10,004,581	9,684,264	10,975,929	50560-427475
Misc.	--	--	--	393,135	--	--
Total Uses	\$90,948,878	\$92,946,917	\$94,370,395	\$93,333,224	\$162,800,927	

LOCAL ROAD AND STREET ACCOUNT (LOCAL SHARE - 45% for FY 2018, 37% for FY 2019)

Sources	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Acct. #
Motor Fuel Taxes	\$43,385,736	\$44,710,984	\$46,182,304	\$46,875,415	\$89,035,680	50510-418890
Special Fuel Tax	23,126,827	23,443,553	22,863,463	21,262,468	35,184,774	50510-414300
License Fees	7,899,373	7,889,100	8,173,613	7,884,367	8,918,191	50540-425008
Misc.	--	--	--	321,656	--	--
Total Uses	\$74,411,936	\$76,043,637	\$77,219,380	\$76,343,906	\$133,138,645	
GRAND TOTAL	\$165,360,814	\$168,990,554	\$171,589,775	\$169,677,130	\$295,939,572	

Indiana Transportation Funding

(all \$ in Millions)
FY 2018



NOTE: TOTALS MAY NOT MATCH DUE TO ROUNDING

Funding Source	Expense	Local	INDOT	Administered by Auditor Of State for Distribution
*SHF, SHRCIF and XRDS may include prior year reversions (unspent balances). SHRCIF & XRDS funds are intended to pay for lease rentals for previous and future bonded projects.				

MAJOR MOVES CONSTRUCTION FUND

MAJOR MOVES CONSTRUCTION FUND

IC 8-14-14

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 Level Indiana Trust Fund transfers interest earned to the Major Moves Construction Fund every 5 years. Other potential revenue sources include appropriations to the Fund; gifts, grants, loans, bond proceeds, and other money received, including transfers from the Major Moves 2020 Trust Fund; 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.

MAJOR MOVES CONSTRUCTION FUND (Millions of Dollars)

Invested on Inception	\$3,117.5
Add: Net Investment Income	880.2
Next Generation Trust Fund Income Transfer	207.3
Major Moves 2020 Transfer	500.0
Subtotal	<u>\$4,705</u>
Subtract: Distributions	<u>(4,340.1)</u>
Net Assets on June 30, 2018	\$364.9

Source: INDOT and Office of the Treasurer

NEXT LEVEL INDIANA TRUST FUND

NEXT LEVEL INDIANA TRUST FUND

IC 8-14-15

REVENUE BASE: The Next Level Indiana Trust Fund was first established in FY 2007 (then called the Next Generation Trust Fund) with the transfer of \$500 M from the proceeds of the lease of the Indiana Toll Road. HEA 1001-2017 renamed the Next Generation Trust Fund to the Next Level Indiana Trust Fund in CY 2018 and expanded the statutory investment strategies that could be used by the Treasurer of State. The income that accrues from investment of the money in the Fund is deposited in the fund.

ADMINISTRATION: Next Level Indiana Fund Investment Board, Treasurer of State.

DISTRIBUTION: The Treasurer of State transfers all accrued interest in the Next Level Indiana Trust Fund to the Major Moves Construction Fund on March 15 every five years beginning in 2011.

NEXT GENERATION TRUST FUND

(Millions of Dollars)

Invested at Inception	\$500
Add: Net Investment Income	<u>253</u>
Subtotal	\$753
Subtract: Distributions of Interest Income to Major Moves Construction Fund	<u>(207.3)</u>
Net Assets on June 30, 2018	\$545.7

Source: INDOT and Office of the Treasurer

LOCAL ROAD AND BRIDGE MATCHING GRANT FUND

LOCAL ROAD AND BRIDGE MATCHING GRANT FUND

IC 8-23-30

ACCT. NO. 44228-412700;
425008; 428155

REVENUE BASE: The Matching Grant Fund was established in FY 2017 with a transfer of approximately \$185 M in General Fund excess reserve funding in the first year of inception. In future years, funding is received from a diversion of the portion of the Gasoline Use Tax and vehicle registrations.

ADMINISTRATION: INDOT

DISTRIBUTION: Local units of government apply to INDOT for matching grants to help finance road and bridge projects. By law, if INDOT approves a grant application, the amount of funding from the Matching Grant Fund is specified to be equal to that amount the local unit of government has committed to contribute to the project.

LOCAL ROAD AND BRIDGE MATCHING GRANT FUND

(Millions of Dollars)

Invested at Inception	\$49
Add: Net Revenue Income	49.3
Gasoline Use Tax Diversion	<u>60.5</u>
Subtotal	\$158.9
Subtract: Distributions to Local Units	<u>(133)</u>
Net Assets on June 30, 2018	\$25.9

Source: INDOT

INTRODUCTION

The purpose of this section is to give the user an understanding of the basic operation of public pension funds in Indiana. Summary information and data is provided, along with the names, addresses, and phone numbers of the directors of the various funds. This section contains data through FY 2017 and reflects changes made in the public pension funds through the 2018 session of the General Assembly.

On July 1, 2011, the Indiana Public Retirement System (INPRS or System) was established by SEA 549-2011 (P.L. 23-2011).

INPRS administers the following defined benefit funds:

- The Public Employees' Retirement Fund (PERF DB) established under IC 5-10.2 and IC 5-10.3.
- The Indiana State Teachers' Retirement Fund (TRF DB) established under IC 5-10.2 and IC 5-10.4.
 - Teachers' Pre-1996 Account (TRF Pre-96).
 - Teachers' 1996 Account (TRF 96).
- The Indiana Judges' Retirement Fund (JRS) established under IC 33-38-6.
- The State Excise Police, Gaming Agent, Gaming Control Officer, and Conservation Enforcement Officers' Retirement Fund (EG&C) established under IC 5-10-5.5.
- The Prosecuting Attorneys Retirement Fund (PARF) established under IC 33-39-7.
- The Legislators' Retirement System established under IC 2-3.5.
- Legislators' Defined Benefit Fund (LE DB).
- The 1977 Police Officers' and Firefighters' Pension and Disability Fund (77 Fund) established under IC 36-8-8.

INPRS administers the following defined contribution funds:

- Public Employees' Defined Contribution Account (PERF DC).
- Teachers' Defined Contribution Account (TRF DC).
- Legislators' Defined Contribution Fund (LE DC).

INPRS administers the following non-retirement funds:

- The Local Public Safety Pension Relief Fund established under IC 5-10.3-11.
- The Special Death Benefit Fund established under IC 5-10-10.

Public Plans not administered by INPRS:

- Old Police and Fire Funds.
- Sheriff's Pension Trust Funds.
- State Police Benefit System.
- Governor and Surviving Spouse Pension.
- Other plans established by political subdivisions.

Political subdivisions must report information on these plans to the State Board of Accounts annually. This data is available via the Indiana Gateway for Government Units at <https://gateway.ifionline.org>. After July 1, 2015, local pensions may not be created for employers that are eligible to participate in PERF.

**SUMMARY OF LEGISLATION ENACTED DURING THE
2018 REGULAR AND SPECIAL SESSIONS**

INDIANA PUBLIC RETIREMENT SYSTEM (INPRS)

SEA 373-2018; P.L. 127

SUPPLEMENTAL ALLOWANCE RESERVE ACCOUNTS: Supplemental Allowance Reserve Accounts (reserve accounts) are established within: (1) the Legislators' Defined Benefit Plan; (2) the State Excise Police, Gaming Agent, Gaming Control Officer, and Conservation Enforcement Officers' Retirement Plan (EG&C); (3) the Public Employees' Retirement Fund (PERF DB); and (4) the Pre-1996 and 1996 accounts of the Indiana State Teachers' Retirement Fund (TRF DB); for the purpose of paying postretirement benefit increases, checks, and other benefit changes or adjustments granted by the General Assembly after June 30, 2018.

After June 30, 2018, the State Lottery Commission is required to transfer each quarter \$7.5 M of the surplus revenue from the commission's administrative trust fund to INPRS for credit first to the Pension Stabilization Fund and second to one or more of the reserve accounts as allocated by the INPRS board. (Formerly, this amount was transferred solely to the Pension Stabilization Fund.)

The employer contribution rate established by the INPRS board for 2019 and each year thereafter includes a surcharge that is paid to the applicable reserve account in an amount not to exceed 1% of the employer's payroll that is attributable to those employees who are members of PERF DB, the 1996 TRF DB account, or EG&C.

All amounts in the reserve accounts are available to pay postretirement benefit increases, thirteenth checks, or other benefit changes or adjustments, but a postretirement benefit increase, thirteenth check, or other benefit change or adjustment may be granted by the General Assembly: (1) only in an odd-numbered calendar year; and (2) only if the postretirement benefit increase, thirteenth check, or other benefit change or adjustment: (A) may be funded from the uncommitted balance in the reserve account of the particular fund or plan; and (B) may be paid in the same amount or percentage, or by using the same formula or computation method, to members of each of the funds and plans. The actuarial evaluation and the actuarially determined contribution for each fund or plan are changed to track separately postretirement benefit increases, thirteenth checks, and other benefit changes or adjustments granted by the General Assembly after June 30, 2018.

HEA 1242-2018(ss); P.L. 212(ss)

NEXT LEVEL INDIANA INNOVATION AND ENTREPRENEURIAL FUND:

The INPRS board is no longer required to maintain as an alternative investment program within the annuity savings accounts of PERF and TRF the Next Level Indiana Innovation and Entrepreneurial Fund.

LEGISLATORS RETIREMENT SYSTEM

HEA 1109-2018; P.L. 179

The default investment option for the Legislators' Defined Contribution Plan is a target date fund rather than the INPRS' consolidated retirement investment fund.

PUBLIC EMPLOYEES' RETIREMENT FUND (PERF) AND INDIANA STATE TEACHERS' RETIREMENT FUND (TRF)

HEA 1109-2018; P.L. 179

ROLLOVER DISTRIBUTIONS FROM ANNUITY SAVINGS ACCOUNTS: The requirement that only active members of PERF may make rollover distributions into annuity savings accounts (ASA) from other qualified retirement accounts is eliminated.

SUSPENSION OF FUND MEMBERSHIP: Any PERF member who terminates employment and is not currently employed in a covered position or for the same employer may suspend fund membership, retain the member's creditable service, and withdraw all or part of the amount in the member's ASA before retirement.

POLITICAL SUBDIVISION PARTICIPATION: The effective date of participation by a political subdivision joining PERF is revised from the earlier of January 1 or July 1 to a date approved by the INPRS board, but not later than 60 days after the date the political subdivision's PERF participation is approved.

STATE EXCISE POLICE, GAMING AGENT, GAMING CONTROL OFFICER, AND CONSERVATION ENFORCEMENT OFFICERS' RETIREMENT FUND (EG&C)

HEA 1109-2018; P.L. 179

A voluntary benefit deduction for charitable contributions is eliminated.

1925 POLICE PENSION FUND

HEA 1004-2018; P.L. 72

The secretary and treasurer of the 1925 Police Pension Fund shall report on the operation and financial condition of the fund to the fund's board before February 15 each year. (Formerly, this report was due on the first Monday in February.) After the fund's board receives the report of the secretary and treasurer, the trustees of the fund's board who are elected by the members of the police department are elected at the next meeting of the members. (Formerly, the election was held on the second Monday in February.)

**1977 POLICE OFFICERS' AND FIREFIGHTERS' PENSION
AND DISABILITY FUND (1977 FUND)**

HEA 1109-2018; P.L. 179

VOLUNTARY BENEFIT DEDUCTION FOR CHARITABLE CONTRIBUTIONS:
A voluntary benefit deduction for charitable contributions is eliminated.

SEA 27-2018; P.L. 43

CREDIT FOR PRIOR SERVICE BY MEMBERS WHOSE DEPARTMENT JOINS THE 1977 FUND: In the case of a local unit (county, city, town, or township) that begins participation in the 1977 Fund, the unit and the member (firefighter, police officer, or emergency medical technician) may agree upon how to share the cost of acquiring credit in the 1977 Fund for the member's prior service as a firefighter, police officer, or emergency medical technician.

SEA 119-2018; P.L. 91

PURCHASE OF CREDIT FOR PRIOR SERVICE: A member of the 1977 Fund may purchase credit in the 1977 Fund for service performed in Indiana as a full-time, fully paid police officer or firefighter for an employer that does not participate in the 1977 Fund.

SHERIFF'S DEPARTMENT RETIREMENT PLANS

SEA 281-2018; P.L. 98

Sheriffs and county police officers in Perry, Pike, and Warren Counties: (1) are granted service credit in their respective county sheriff's department retirement plans for service to those county sheriff's departments before the effective dates of the county sheriff's department retirement plans; and (2) simultaneously waive their accrued service credit in PERF for their service to those county sheriff's departments before the effective dates of the county sheriff's department retirement plans.

DEATH BENEFIT FUNDS

HEA 1109-2018; P.L. 179

Employers eligible to purchase death benefit fund coverage for certain employees are required to pay for the coverage annually rather than quarterly.

INPRS PUBLIC PENSION PLANS

PUBLIC EMPLOYEES' RETIREMENT FUND (PERF)

IC 5-10.2, IC 5-10.3

TRUST ACCT. NO. 74140

The Public Employees' Retirement Fund (PERF) was established to provide retirement, disability, and survivor benefits to full-time employees of the state and to full-time employees of those political subdivisions that elect to participate. PERF is a hybrid pension system, consisting of both a conventional defined pension benefit and an annuity savings account (ASA), which is funded by member contributions.

CONTRIBUTIONS: PERF is considered a cost-sharing pension plan. Members are required to contribute 3% of their compensation to their PERF ASA. The state must pay the member's required 3% contribution for a member who is a state employee. For a member who is not a state employee, the employer is given the option of making all or a part of the contributions on behalf of a member.

FUND MEMBERSHIP: Except for employees who elect to become members of the Public Employees' My Choice Retirement Savings Defined Contribution Plan (PERF DC Only Plan), employees of the state who are not statutorily assigned to other pension funds (or excluded from coverage) and all employees of participating political subdivisions working in covered positions are required to become members of PERF. (Local employers may choose to opt into the ASA Only Plan in addition to or in lieu of PERF on or after January 2, 2016.)

Local school employees of a charter school who are not eligible to participate in the Teachers' Retirement Fund (TRF) are members of PERF, unless the organizer of the charter school offers employees the opportunity to participate in a private pension or retirement program (IC 20-24-6-7).

Individuals employed by a special management team that is assigned by the State Board of Education to a school are entitled to participate in PERF (IC 20-31-9.5-7).

VESTING: A member is vested and entitled to a retirement benefit when the member accumulates at least 10 years of creditable service in a position covered by PERF.

RETIREMENT AGE: A member is eligible for normal retirement benefits if:

- (1) the member is at least 65 years of age and has at least 10 years of creditable service;
- (2) the member is at least 60 years of age and has at least 15 years of creditable service; or
- (3) the member is at least 55 years of age and the member's age in years plus years of creditable service equal at least 85 (Rule of 85).

EARLY RETIREMENT: A member who is at least 50 years of age and has at least 15 years of creditable service may retire with a reduced benefit.

The member's retirement benefit is reduced: (1) 1/10% for each month the member retires at or after age 60 and before age 65; or (2) 5/12% for each month a member retires before age 60, plus 6%.

RETIREMENT BENEFITS: Benefits received by a retired member of PERF are derived from two sources:

- (1) a pension from the retirement allowance account funded by employer contributions; and
- (2) if a member has not elected to withdraw the member's ASA before retirement, an ASA funded by the employee member contributions.

The pension portion of the retirement benefit is determined by the following formula (set forth in IC 5-10.2-4-4):

$$\begin{aligned} & \text{Average Annual Compensation} \\ & \times 0.011 \\ & \times \text{Years of Creditable Service} \\ & = \text{Annual Pension at Normal Retirement} \end{aligned}$$

The annuity portion is based upon the member's investment of their ASA contributions. A member of PERF is able to make an investment selection or change an existing investment selection for the member's ASA contribution once each quarter. The contributions of new members are automatically invested in the age-appropriate target-date fund if the member does not make another investment selection. *Beginning January 1, 2017, the Guaranteed Fund is eliminated, and an investment fund (called the Stable Value Fund) is established that has preservation of capital as the primary investment objective.*

Annuity Savings Account (ASA) Crediting and Earning Rates

FY	Guaranteed	Money Market	Large Cap*	Small/Mid Cap*	Int'l Equity	Fixed Income	Infla-Linked Fixed Income
2008	6.50%	4.25%	(12.96%)	(25.29%)	(10.28%)		
2009	6.00%	1.29%	(24.80%)	(27.66%)	(31.05%)		
2010	**3.50/1.75%	0.17%	14.63%	27.43%	6.24%		
2011	1.75%	0.38%	30.84%	39.83%	31.54%	5.45%	6.86%
2012	1.75%	0.10%	5.47%	(2.94%)	(14.86%)	7.68%	11.17%
2013	0.28%	0.12%	20.55%	25.00%	(4.06%)	0.43%	(4.06%)
2014	0.26%	0.10%	24.60%	26.10%	22.10%	5.20%	4.40%
2015	0.32%	0.10%	7.40%	4.80%	(3.30%)	1.30%	(1.80%)
2016	0.46%	0.30%	4.00%	(4.80%)	(8.90%)	5.40%	3.60%
2017	0.00%	0.80%	17.90%	21.60%	22.10%	0.70%	(0.50%)

*Beginning after August 1, 2011, investment options changed from the S&P 500 Fund to the Large Cap Equity Index Fund, the Small Cap Fund to the Small/Mid Cap Equity Fund, and the International Stock Fund to the International Equity Fund.

**Guaranteed Fund rate is 1.75% effective August 2, 2010.

Target-Date* Funds Earning Rates	2017
Retirement Fund	2.50%
Retirement Fund 2015	N/A
Retirement Fund 2020	4.00%
Retirement Fund 2025	5.90%
Retirement Fund 2030	8.60%
Retirement Fund 2035	12.40%
Retirement Fund 2040	14.10%
Retirement Fund 2045	14.30%
Retirement Fund 2050	14.30%
Retirement Fund 2055	14.30%
Retirement Fund 2060	14.30%

*Target Date Funds became an investment option beginning after August 1, 2010.

Self-Directed Investment Options
PERF Annuity Savings Account
Annualized Rate of Return by Investment Option
FY Ended June 30, 2017¹
(percent return)*

Investment Option	1-Year ²
Guaranteed Fund ³	0.00%
Large Cap Equity Index Fund	17.90%
Small/Mid Cap Equity Fund	21.60%
International Equity Fund	22.10%
Fixed Income Fund	0.70%
Inflation-Linked Fixed Income Fund	(0.50%)
Money Market Fund	0.80%
Target Date Funds	
Retirement Fund	2.50%
Retirement Fund 2015	N/A
Retirement Fund 2020	4.00%
Retirement Fund 2025	5.90%
Retirement Fund 2030	8.60%
Retirement Fund 2035	12.40%
Retirement Fund 2040	14.10%
Retirement Fund 2045	14.30%
Retirement Fund 2050	14.30%
Retirement Fund 2055	14.30%
Retirement Fund 2060	14.30%

¹ Net of fees.

² Based on performance calculations made by the fund's recordkeeper, Conduent.

³ The Guaranteed Fund no longer exists.

POSTRETIREMENT INCREASES: Historically, benefit increases to PERF members, survivors, and beneficiaries are granted on an ad hoc basis by the General Assembly. A cost of living increase (COLA) was last granted in 2009. A thirteenth check has been granted in each year from 2010 through 2018. The thirteenth check amounts ranged from \$150 to \$450 in 2018. Effective July 1, 2018, a postretirement benefit increase, thirteenth check, or other benefit change or adjustment may be granted by the General Assembly only in an odd-numbered calendar year and only if the postretirement benefit increase or adjustment may be funded from the uncommitted balance in the reserve account of the particular fund or plan.

FUNDING: The state and participating political subdivisions must contribute to PERF the amount required to actuarially fund the pension benefits. The unfunded accrued liability of the state is amortized over a term determined by the INPRS Board not to exceed 30 years or for a shorter time period requested by the State Budget Agency or the Governor. The unfunded accrued liabilities of participating political subdivisions are amortized over a term determined by the INPRS Board not to exceed 30 years. An increase in liability due to a cost-of-living adjustment is also amortized over a term determined by the INPRS Board not to exceed 30 years.

For state employees, the normal cost and amortization of the unfunded accrued liability are part of the fringe benefits for the employing agencies. Participating political subdivisions include the pension costs in their annual budgets. A state educational institution may issue bonds for payment of retirement liabilities resulting from the institution's withdrawal from or freezing participation in PERF.

PERF FUND INFORMATION

FY	Number of Active Members		Number of Retired Members/ Benefit Recipients	Inactive Vested Members
	State	Municipalities	State & Municipalities	State & Municipalities
2008	45,713	94,433	62,424	15,450
2009	46,749	101,043	65,099	10,670
2010	48,220	101,657	67,166	14,759
2011	45,912	102,021	70,380	20,933
2012	45,156	100,363	72,992	21,200
2013	42,782	95,155	75,950	23,504
2014	42,840	94,727	75,950	24,013
2015	41,684	96,976	79,198	26,681
2016	38,918	92,260	83,188	29,702
2017	39,530	95,379	85,130	30,816

PERF FUND INFORMATION

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Active Members							
State	45,912	45,156	42,782	42,840	41,684	38,918	39,530
Local	102,021	100,363	95,155	94,727	96,976	92,260	95,379
Benefit Recipients (State & Local)	70,380	72,992	75,950	75,950	79,198	83,188	85,130
Inactive Vested Members (State & Local)	20,933	21,200	23,504	24,013	26,681	29,702	30,816
Total	239,246	239,711	237,391	237,530	244,539	244,068	250,855
Normal Cost (Combined)	\$253,006,701	\$270,973,983	\$258,069,653	\$273,909,865	\$191,055,506	\$194,101,310	\$202,323,634
Actuarial Accrued Liability	\$14,913,147,293	\$15,784,239,911	\$16,145,680,789	\$16,732,222,649	\$17,980,568,263	\$18,408,946,980	\$19,106,214,994
Less: Actuarial Value of Assets	\$12,000,586,310	\$12,088,224,658	\$12,947,283,233	\$13,791,260,955	\$14,131,883,609	\$14,553,059,426	\$15,098,919,673
Unfunded Actuarial Accrued Liability	\$2,912,560,983	\$3,696,015,253	\$3,198,397,556	\$2,940,961,694	\$3,848,684,654	\$3,855,887,554	\$4,007,295,321
Funded Ratio	80%	77%	80%	82%	79%	79%	79%
Annual Benefits Payable	\$539,747,100	\$576,677,529	\$617,977,308	\$617,977,308	\$663,767,228	\$729,366,292	\$757,851,321
Average Annual Benefit	\$7,669	\$7,901	\$8,137	\$8,137	\$8,381	\$8,768	\$8,902
Annual COLAA Assumption	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Employer Contribution Rate							
State (Effective 7/1)	7.0%	8.6%	9.7%	11.2%	11.2%	11.2%	11.2%
Local -- Average (Effective 1/1)	7.9%	8.8%	9.7%	11.0%	11.2%	11.2%	11.2%

PERF MY CHOICE RETIREMENT SAVINGS DEFINED CONTRIBUTION PLAN

The Public Employees' My Choice Retirement Savings Plan is established for the purpose of providing amounts funded by an employer and a member for the use of the member or the member's beneficiaries or survivors after the member's retirement. Plan members are full-time employees of the state or participating local jurisdictions in a position that would otherwise be eligible for membership in the Public Employees' Retirement Fund (PERF) who are required or elect to become members of the plan.

MEMBER CONTRIBUTIONS: Each member is required to contribute 3% of the member's compensation to the plan. The state pays the member's contribution on behalf of the member. For a member who is an employee of a participating local unit, the participating local unit may pay all or a part of the member's contribution on behalf of the member in accordance with Section 414(h)(2) of the Internal Revenue Code.

EMPLOYER CONTRIBUTIONS: The state's employer contribution rate for the plan is equal to the state's employer contribution rate for PERF. The amount credited to a member's employer contribution subaccount may not exceed PERF's normal cost. Any amount of the employer's contribution that remains after crediting the member's employer contribution subaccount is applied to PERF's unfunded accrued liability. The state's minimum employer contribution under the plan is 3% of the compensation of all plan members. In FY 2018, the state paid 11.2%. Of this contribution, 3.3% (also known as the variable contribution rate) was credited to the member's employer contribution subaccount and 7.9% was applied to PERF's unfunded accrued liability.

Local participating subdivisions choose their contribution rate under the plan. The local contribution rate is as follows:

- (1) The variable contribution rate is between 0% and the normal cost of PERF employees for local participating subdivisions. For FY 2018, that rate was 4.1%.
- (2) Local units may then match employee contributions up to 10%. The matching rate may be either 0% or 50%. Employees may contribute up to 10% of their compensation into the plan in excess of the 3% mandatory contribution. The maximum match by an employer would be 50% of 10%, or 5%.

The final contribution rates paid for local plan members will depend upon the decisions of local units. However, it is conceivable that the rates may be as low as 0% and as high as 9.1% (4.1% variable contribution rate + 5% matching contribution rate). Local employers still have discretion as to whether they would like to "pick up" the mandatory 3% employee contribution. Once this supplemental contribution is added, the employer rate may be as high as 12.1% (9.1% above + 3%).

INPRS may charge a local employer a supplemental contribution, if necessary, to fund the employer's share of the actuarial unfunded liability due to the fact that all or a portion of the employer's employees are members of the plan (as opposed to PERF).

VESTING: A member is vested in the employer contribution subaccount in accordance with the following schedule.

Years of Participation in the Plan	Vested Percentage of Employer Contributions and Earnings
1	20%
2	40%
3	60%
4	80%
5	100%

For purposes of vesting in the employer contribution subaccount, only a member's full years of participation in the plan are counted.

CREDITABLE SERVICE: A member does not earn creditable service (as defined in IC 5-10.2-3-1(a)) under the plan.

NORMAL RETIREMENT AGE: Normal retirement age means the member is at least age 62 and has at least 5 years of participation in the plan.

INDIANA STATE TEACHERS' RETIREMENT FUND (TRF)

IC 5-10.2; IC 5-10.4

ACCT. NO. 14200

COLA Payout 14290

Pension Stabilization 11020

The Indiana State Teachers' Retirement Fund (TRF) was established to pay retirement, disability, and survivor benefits to public school teachers and administrators, regularly employed teachers at certain state universities and other educational institutions, and certain other education employees. TRF is a hybrid pension system, consisting of both a conventional pension benefit and an annuity savings account (ASA), which is funded by member contributions.

MEMBERS:

- (1) legally qualified and regularly employed teachers in the public schools;
- (2) persons employed by a governing body of a public school (for example, township board of a school township, board of school commissioners, metropolitan board of education, board of trustees) if the person was qualified before the person's election or appointment;
- (3) legally qualified and regularly employed teachers at Ball State University, Indiana State University, University of Southern Indiana, or Vincennes University;
- (4) legally qualified and regularly employed teachers in a state educational institution supported wholly by public money and whose teachers devote their entire time to teaching;
- (5) legally qualified and regularly employed teachers in state benevolent, charitable, or correctional institutions;
- (6) legally qualified and regularly employed teachers who teach elementary or high school students in an experimental school of a state university;
- (7) certain instructors serving in a university extension division not covered by state retirement law;
- (8) employees and officers of the Department of Education and of TRF who were qualified before election or appointment;
- (9) a person:
 - (A) who is appointed under IC 20-34-3-6 as a school nurse in Gary; and
 - (B) who in the position described in (A) participated in TRF before December 31, 1991; and
- (10) persons who are employed by TRF.

A person who teaches in a charter school is a member of TRF, and service in a charter school is creditable service for the purposes of IC 5-10.4 unless the organizer of the charter school offers employees the opportunity to participate in a private pension or retirement program. Individuals employed by a special management team that is assigned by the State Board of Education to a school are entitled to participate in TRF (IC 20-31-9.5-7). Substitute teachers who have not obtained at least an associate degree and teachers in a state institution who accept the benefits of a state-supported retirement benefit system comparable to the TRF's benefits are not eligible to become TRF members unless permitted by law or the INPRS Board's rules.

TRF ACCOUNTS: TRF must maintain two separate accounts: the Pre-1996 Account and the 1996 Account. Each account consists of the following subaccounts:

- (1) The annuity savings account (ASA) contains member contributions, interest credited to the amounts invested in the Guaranteed Fund (before its elimination on January 1, 2017), and gain or loss in market value on amounts invested in the alternative funds. Each member's ASA is credited individually with the amount of the member's contributions and interest credits.
- (2) The retirement allowance account contains all other TRF assets.

The Pre-1996 Account consists of members hired before July 1, 1995, in a position covered by TRF and who are not eligible to participate in the 1996 Account.

The 1996 Account consists of the following:

- (1) Individuals who first became members of TRF after June 30, 1995.
- (2) Members who:
 - (A) before July 1, 1995, served in a position covered by TRF; and
 - (B) after June 30, 1995, and before July 1, 2005, were hired by another school corporation or institution covered by TRF or rehired by a prior employer that participates in the TRF.
- (3) Members described in (2) who, after June 30, 2005, are hired by another school corporation or institution covered by TRF or rehired by a prior employer that participates in TRF.

MEMBER CONTRIBUTIONS: Members are required to contribute 3% of their compensation to TRF. Compensation means the basic salary earned by a member, plus the amount that would have been part of a member's basic salary except for the member's salary reduction agreement established under Section 125, 403(b), or 457 of the Internal Revenue Code. Local school corporations are given the option of making the 3% member contributions on behalf of the corporation's employees.

VESTING: A member is vested and entitled to a retirement benefit when the member accumulates at least ten years of creditable service in a position covered by TRF.

CREDITABLE SERVICE: For the purpose of computing benefits, creditable service includes:

- (1) service in a position covered by TRF; plus
- (2) all other service for which TRF gives credit.

RETIREMENT AGE: A member is entitled to normal retirement benefits if:

- (1) the member is at least 65 years of age and has at least 10 years of creditable service;
- (2) the member is at least 60 years of age and has at least 15 years of creditable service; or
- (3) the member is at least 55 years of age and the member's age in years plus years of creditable service equal at least 85 (Rule of 85).

EARLY RETIREMENT: A member who is at least 50 years of age and has at least 15 years of creditable service may retire with a reduced benefit. The member's retirement benefit is reduced:

- (1) 1/10% for each month the member retires at or after age 60 and before age 65; or
- (2) 5/12% for each month a member retires before age 60, plus 6%.

RETIREMENT BENEFITS: Benefits received by a retired member of TRF are derived from two sources:

- (1) a pension from the retirement allowance subaccount funded by:
 - (A) the state for members of the pre-1996 Account; or
 - (B) the employer (the state or the local school corporation) for members of the 1996 Account; and
- (2) an ASA financed by employee member contributions.

The pension portion of the retirement benefit is determined by the following formula (set forth at IC 5-10.2-4-4):

$$\begin{aligned} & \text{Average of the Annual Compensation} \\ & \times 0.011 \\ & \times \text{Years of Creditable Service} \\ & = \text{Annual Pension at Normal Retirement} \end{aligned}$$

The annuity portion is based upon the member's investment of their ASA contributions.

POSTRETIREMENT INCREASES: Historically, benefit increases to TRF members, survivors, and beneficiaries are granted on an ad hoc basis by the General Assembly. A cost of living increase (COLA) was last granted in 2009. A thirteenth check has been granted in each year from 2010 through 2018.

The thirteenth check amounts ranged from \$150 to \$450 in 2018. Effective July 1, 2018, a postretirement benefit increase, thirteenth check, or other benefit change or adjustment may be granted by the General Assembly only in an odd-numbered calendar year and only if the postretirement benefit increase or adjustment may be funded from the uncommitted balance in the reserve account of the particular fund or plan.

FUNDING: The General Assembly is required to appropriate an amount sufficient to cover the state's actuarial liability for each member covered by the pre-1996 Account and for each state employee covered by the 1996 Account. Currently, the Pre-1996 Account of the TRF is funded on a pay-as-you-go basis, with the state appropriating only the amount necessary to fund the benefits due in a particular year.

The 1996 Account of the TRF is actuarially funded with local school corporations contributing a specified percentage of payroll to cover the costs of the fund. Funding of cost-of-living increases for both the Pre-1996 Account and the 1996 Account are amortized over a term determined by the INPRS Board that does not exceed 30 years. In 2017, the General Assembly appropriated \$21.7 M to the pre-1996 Account of the TRF to pay the costs of thirteenth checks made to TRF members and beneficiaries for FY 2018 and FY 2019.

PENSION STABILIZATION FUND: In 1995, the General Assembly established the Pension Stabilization Fund. The intent of the Pension Stabilization Fund is to stabilize the state's General Fund teacher pension expenditures as a percentage of the state's General Fund budget. The Pension Stabilization Fund is part of the Pre-1996 Account and is administered by the INPRS Board.

The fund consists of: (1) surplus lottery revenues allocated to the Pension Stabilization Fund; (2) a portion of the employer reserve balance (as determined by the State Budget Director so that the employer reserve is sufficient for cash flow needs); and (3) other amounts appropriated to the Pension Stabilization Fund by the General Assembly.

PENSION STABILIZATION FUND

<u>Date</u>	<u>Transaction Description</u>	<u>Contributions</u>	<u>Interest Earned</u>	<u>Balance</u>
<u>2010</u>				
30-Jun	Contributions from Employers	\$11,699,914		\$1,626,125,419
30-Jun	Net Appreciation (Depreciation)		312,290,822	1,938,416,241
30-Jun	Funds for Pension Payouts	(26,757,044)		1,911,659,197
30-Jun	Contributions from Lottery	30,000,000		1,941,659,197
30-Jun	Forfeiture-Decreased/Disability	132,194		1,941,791,391
30-Jun	Transfer Inactive Accts Back to Member Reserve	(10,230,266)		1,931,561,125
30-Jun	Outdated Checks Claimed by TRF	1,254,241		1,932,815,366
<u>2011</u>				
30-Jun	Contributions from Employers	\$11,927,939		\$1,944,743,305
30-Jun	Net Appreciation (Depreciation)		343,113,636	2,287,856,941
30-Jun	Funds for Pension Payouts	(65,135,423)		2,222,721,518
30-Jun	Contributions from Lottery	35,000,000		2,257,721,518
30-Jun	Forfeiture-Decreased/Disability	5,827,611		2,263,549,129

Date	Transaction Description	Contributions	Interest Earned	Balance
2012				
30-Jun	Contributions from Employers	\$12,292,223		\$2,275,841,352
30-Jun	Net Appreciation (Depreciation)		43,677,937	2,319,519,289
30-Jun	Funds for Pension Payouts	(104,804,718)		2,214,714,571
30-Jun	Contributions from Lottery	30,000,000		2,244,714,571
30-Jun	Forfeiture-Decreased/Disability	5,806,764		2,250,521,335
2013				
30-Jun	Contributions from Employers	\$14,300,952		\$2,264,822,287
30-Jun	Net Appreciation (Depreciation)		142,545,855	2,407,368,142
30-Jun	Funds for Pension Payouts	(118,691,490)		2,288,676,652
30-Jun	Contributions from Lottery	30,000,000		2,318,676,652
30-Jun	Forfeiture-10 yr Inactive/ (Distributions)	(723,097)		2,317,953,555
30-Jun	From Closing Out COLA/Misc. Reserves	70,726,101		2,388,679,656
30-Jun	State Excess Reserves Received	206,796,233		2,595,475,889
2014				
30-Jun	Contributions from Employers	\$2,767,716		\$2,598,243,605
30-Jun	Net Appreciation (Depreciation)		377,349,125	2,975,592,730
30-Jun	Funds for Pension Payouts	(121,058,750)		2,854,533,980
30-Jun	Contributions from Lottery	30,000,000		2,884,533,980
30-Jun	Forfeiture-10 yr Inactive/ (Distributions)	(173,431)		2,884,360,549
2015				
30-Jun	Contributions from Employers	\$9,076,678		\$2,893,437,227
30-Jun	Net Appreciation (Depreciation)		(1,619,856)	2,891,817,371
30-Jun	Funds for Pension Payouts	(159,659,151)		2,732,158,221
30-Jun	Contributions from Lottery	32,500,000		2,764,658,221
30-Jun	Forfeiture-10 yr Inactive/ (Distributions)	(856,340)		2,763,801,880
2016				
30-Jun	Contributions from Employers	\$863,737,266		\$3,627,539,145
30-Jun	Net Appreciation (Depreciation)		34,886,653	3,662,425,798
30-Jun	Funds for Pension Payouts	(989,714,092)		2,672,711,706
30-Jun	Contributions from Lottery	30,000,000		2,702,711,706
30-Jun	Forfeiture-10 yr Inactive/ (Distributions)	(1,733,557)		2,700,978,149
2017				
30-Jun	Contributions from Employers	\$845,091,283		\$3,546,234,484
30-Jun	Net Appreciation (Depreciation)		280,461,337	3,826,695,820
30-Jun	Funds for Pension Payouts	(1,007,909,415)		2,818,786,406
30-Jun	Contributions from Lottery	30,000,000		2,848,786,406
30-Jun	Forfeiture-10 yr Inactive/ (Distributions)	2,639,513		2,851,425,919

TRF FUND INFORMATION
(TRF Pre-1996 and TRF 1996 Combined)

	FY 2011	FY 2012	FY 2013²	FY 2014³	FY 2015⁴	FY 2016⁵	FY 2017⁶
Active Members	71,343	70,573	70,414	70,414	68,734	69,592	71,225
Benefit Recipients	47,975	49,971	53,010	53,010	54,350	57,552	59,036
Inactive Vested Members	6,636	6,367	6,417	6,417	8,677	7,454	6,756
Total	125,954	126,911	129,841	129,841	131,761	134,598	137,017
Pension Normal Cost	\$239,359,419	\$228,679,712	\$224,174,399	\$228,643,265	\$214,623,419	\$211,854,711	\$227,160,770
Actuarial Accrued Liability	\$20,315,242,855	\$20,860,323,537	\$21,211,747,412	\$21,592,209,200	\$22,923,437,362	\$23,231,950,475	23,651,006,046
Less: Market Value of Assets	\$9,121,736,893	\$9,077,059,225	\$9,648,878,750	\$10,691,309,205	\$10,479,022,512	\$10,398,758,644	11,069,669,831
Less:							
Funding Value Adjustment	(\$229,677,547)	(\$162,497,651)	\$40,053,248	(\$297,726,317)	\$153,788,731	\$475,959,996	\$295,563,956
Unfunded Accrued Liability	\$11,423,183,509	\$11,945,761,963	\$11,522,815,414	\$11,198,626,312	\$12,290,626,119	\$12,357,231,835	\$12,285,772,259
Funded Ratio	44%	43%	46%	48%	46%	47%	48%
Annual Benefits Payable	\$898,597,776	\$953,480,328	\$1,040,804,844	\$1,040,804,844	\$1,079,623,512	\$1,173,465,912	\$1,209,139,704
Average Annual Benefit	\$18,731	\$19,081	\$19,634	\$19,634	\$19,864	\$20,390	\$20,481
Annual COLAAssumption	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Employer Contribution Rate ¹	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
State Fund Cost (Appropriation)	\$704,298,497	\$725,400,000	\$747,200,000	\$776,316,000	\$792,705,000	\$816,500,000	\$820,300,000

¹TRF 1996 Account is funded through employer contributions (as a percentage of payroll). TRF Pre-1996 Account is funded through state funded appropriations.

²For FY 2013, the State Appropriations amount does not include the HB 1376 excess funds of \$206,796,233 or the thirteenth check funding of \$19,600,000.

³For FY 2014, the State Appropriations amount does not include the thirteenth check funding of \$19,300,000.

⁴For FY 2015, the State Appropriations amount does not include the thirteenth check funding of \$20,411,000.

⁵For FY 2016, the State Appropriations amount does not include the thirteenth check funding of \$41,000,000.

⁶For FY 2017, the State Appropriations amount does not include the thirteenth check funding of \$20,700,000.

TRF PRE-1996 SUMMARY

	FY 2011	FY 2012	FY 2013²	FY 2014³	FY 2015⁴	FY 2016⁵	FY 2017⁶
Active Members	24,710	22,688	19,210	19,210	16,310	14,327	13,128
Benefit Recipients	45,421	47,000	49,345	49,345	50,214	52,575	53,240
Inactive Vested Members	3,921	3,382	3,314	3,314	4,545	3,119	2,504
Total	74,052	73,070	71,869	71,869	71,069	70,021	68,872
Pension Normal Cost	\$92,949,943	\$81,343,107	\$68,860,011	\$57,750,841	\$46,787,226	\$43,204,075	\$44,602,627
Actuarial Accrued Liability	\$16,318,404,140	\$16,522,014,519	\$16,462,378,737	\$16,355,216,031	\$17,017,746,329	\$16,840,200,410	\$16,736,769,005
Less: Market Value of Assets	\$5,345,896,168	\$5,058,910,388	\$5,215,192,577	\$5,501,866,875	\$5,099,909,470	\$4,787,528,950	\$4,817,629,523
Less:							
Funding Value Adjustment	(\$118,493,386)	(\$80,803,850)	\$19,911,337	(\$143,515,488)	\$71,729,390	\$221,460,273	\$133,470,578
Unfunded Accrued Liability	\$11,091,001,358	\$11,543,907,981	\$11,227,274,823	\$10,996,864,644	\$11,846,107,469	\$11,831,211,187	\$11,785,668,904
Funded Ratio	32%	30%	32%	33%	30%	30%	30%
Annual Benefits Payable	\$850,711,104	\$898,005,660	\$973,635,468	\$973,635,468	\$1,003,909,980	\$1,082,306,112	\$1,106,961,432
Average Annual Benefit	\$18,729	\$19,107	\$19,731	\$19,731	\$19,993	\$20,586	\$20,792
Annual COLA Assumption	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
State Fund Cost (Appropriation) ¹	\$704,298,497	\$725,400,000	\$747,200,000	\$776,316,000	\$792,705,000	\$816,500,000	\$820,300,000

¹TRF 1996 Account is funded through employer contributions (as a percentage of payroll). TRF Pre-1996 Account is funded through state funded appropriations.

²For FY 2013, the State Appropriations amount does not include the HB 1376 excess funds of \$206,796,233 or the thirteenth check funding of \$19,600,000.

³For FY 2014, the State Appropriations amount does not include the thirteenth check funding of \$19,300,000.

⁴For FY 2015, the State Appropriations amount does not include the thirteenth check funding of \$20,411,000.

⁵For FY 2016, the State Appropriations amount does not include the thirteenth check funding of \$41,000,000.

⁶For FY 2017, the State Appropriations amount does not include the thirteenth check funding of \$20,700,000.

TRF 1996 SUMMARY

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Active Members	46,633	47,885	51,204	51,204	52,424	55,265	58,097
Benefit Recipients	2,554	2,971	3,665	3,665	4,136	4,977	5,796
Inactive Vested Members	2,715	2,985	3,103	3,103	4,132	4,335	4,252
Total	51,902	53,841	57,972	57,972	60,692	64,577	68,145
Pension Normal Cost	\$146,409,476	\$147,336,605	\$155,314,388	\$170,892,424	\$167,836,193	\$168,650,636	\$182,558,143
Actuarial Accrued Liability	\$3,996,838,715	\$4,338,309,018	\$4,749,368,675	\$5,236,993,169	\$5,905,691,033	\$6,391,750,065	\$6,914,237,041
Less: Market Value of Assets	\$3,775,840,725	\$4,018,148,837	\$4,433,686,173	\$5,189,442,330	\$5,379,113,042	\$5,611,229,694	\$6,252,040,308
Less:							
Funding Value Adjustment	(\$111,184,162)	(\$81,693,801)	\$20,141,911	(\$154,210,829)	\$82,059,341	\$254,499,723	\$162,093,378
Unfunded Accrued Liability	\$332,182,152	\$401,853,982	\$295,540,591	\$201,761,668	\$444,518,650	\$526,020,648	\$500,103,355
Funded Ratio	92%	91%	94%	96%	92.5%	92%	93%
Annual Benefits Payable	\$47,886,672	\$55,474,668	\$67,169,376	\$67,169,376	\$75,713,532	\$91,159,800	\$102,178,272
Average Annual Benefit	\$18,750	\$18,672	\$18,327	\$18,327	\$18,306	\$18,316	\$17,629
Annual COLA Assumption	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Employer Contribution Rate ¹	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%

¹TRF 1996 Account is funded through employer contributions (as a percentage of payroll).

TEACHERS' DEFINED CONTRIBUTION PLAN

The Teachers' Defined Contribution Plan is established for the purpose of providing amounts funded by an employer and a member for the use of the member or the member's beneficiaries or survivors after the member's retirement. Plan members are full-time employees of a school corporation in a position that would otherwise be eligible for membership in the Indiana State Teachers' Retirement Fund (TRF) who elect to become members of the plan. The plan membership does not include individuals who:

- (1) before the effective date of the plan are or were members of TRF; or
- (2) on or after the effective date of the plan do not elect to participate in the plan.

1977 JUDGES' RETIREMENT SYSTEM

1985 JUDGES' RETIREMENT SYSTEM

IC 33-38

TRUST ACCT. NO. 74210

The Judges' Retirement System consists of two plans (the 1977 System and the 1985 System) that provide retirement, disability, and survivor benefits to state and county judges. The INPRS Board administers the Judges' Retirement Systems.

The 1977 System includes all individuals who began service as a judge before September 1, 1985, unless the individual, within 10 days after becoming a judge, filed an irrevocable election not to participate in the 1977 System. The 1985 System covers all individuals who: (1) began service as a judge after August 31, 1985; and (2) are not participants in the 1977 System. Beginning January 1, 2011, full-time magistrates who were serving on July 1, 2010, may elect to be members of the 1985 System. The 1985 System is mandatory for all new judges and beginning January 1, 2011, all new full-time magistrates.

RETIREMENT BENEFITS: A participant is entitled to a retirement benefit under the applicable 1977 System or the 1985 System if the participant meets one of the age and service minimums:

- (1) the participant is at least age 62 and has at least 8 years of service credit; or
- (2) the participant is at least age 55 and the participant's age and years of service equal at least 85.

In addition, the participant must not be receiving any salary from the state for services currently performed as a judge or a magistrate.

To receive an unreduced retirement benefit, a participant must be:

- (1) at least 65; or
- (2) at least 55, if the participant's age in years plus the participant's years of service total 85 or more.

The annual unreduced retirement benefit equals the product of:

- (1) the annual salary:
 - A) currently paid for the office which the participant held at the time of the participant's separation of service (1977 System); or
 - B) for the 1985 System: (i) before January 1, 2011, paid to the participant at the time of the participant's separation from service or (ii) after December 31, 2010, currently paid for the office which the participant held at the participant's separation from service; multiplied by a formula factoring in years of service and a percentage of salary.

RETIREMENT AGE: Normal retirement age is 65 with at least 8 years of service. A participant may retire at age 62 with the requisite years of service. However, the participant's pension is reduced by 0.1% for each month the member's age on the date the participant begins receiving a retirement benefit precedes the participant's 65th birthday.

VESTING: Vesting occurs after 8 years of service.

CONTRIBUTIONS: Participants are required to contribute 6% of their annual salary received for services as a judge for a maximum of 22 years. The state may elect to pay the contribution for participants in the 1985 System.

POSTRETIREMENT INCREASES: Participants receive benefit increases whenever the salary of the position the retiree held at separation from service increases.

FUNDING: The state contributes the amount required to actuarially prefund the pension benefits, although it is not required by law to do so. The unfunded accrued liabilities and benefit increases (as applicable) are amortized over a term determined by the Board that does not exceed 30 years. Appropriations for the Judges' Retirement System are made from the General Fund. Additional funding comes from employee contributions and from certain docket and court fees.

SOURCES OF REVENUE: Revenues are from General Fund appropriations and from certain docket fees and court fees.

JUDGES' RETIREMENT FUND INFORMATION

	FY 2011	FY 2012	FY 2013 ¹	FY 2014	FY 2015	FY 2016	FY 2017
Active Members	363	361	365	365	368	394	402
Benefit Recipients	310	311	321	321	326	351	350
Inactive Vested Members	66	72	67	67	78	65	67
Total	739	744	753	753	772	810	819
Normal Cost	\$15,281,754	\$16,084,590	\$15,301,638	\$15,283,088	\$13,869,891	\$14,762,102	\$14,885,621
Actuarial Accrued Liability	\$400,273,544	\$437,854,459	\$453,109,893	\$464,854,573	\$468,944,751	\$501,125,713	\$523,735,050
Less: Actuarial Value of Assets	\$248,623,357	\$260,096,407	\$381,239,925	\$419,567,913	\$447,514,305	\$469,377,544	\$492,013,421
Unfunded Actuarial Accrued Liability	\$151,650,187	\$177,758,052	\$71,869,968	\$45,286,660	\$21,430,446	\$31,748,169	\$31,721,629
Funded Ratio	62%	59%	84%	90%	95%	94%	94%
Annual Benefits Payable	\$16,787,212	\$17,027,599	\$18,474,014	\$18,474,014	\$18,577,771	\$20,959,643	\$21,465,258
Average Annual Benefit	\$54,152	\$54,751	\$57,551	\$57,551	\$56,987	\$59,714	\$61,329
Annual COLA Assumption -- 1977 System	4.0%	4.0%	4.0%	4.0%	2.5%	2.5%	2.5%
Annual COLA Assumption -- 1985 System	4.0%	4.0%	4.0%	4.0%	2.5%	2.5%	2.5%
Yearly Cost to State (Appropriation)	\$19,200,000	\$18,896,000	\$21,230,000 ¹	\$20,894,732	\$21,020,000	\$16,946,000	\$16,823,600

¹For FY 2013, the State Appropriations amount does not include the HEA 1376-2012 excess funds of \$90,187,160.

**STATE EXCISE POLICE, GAMING AGENT, GAMING CONTROL OFFICER,
AND CONSERVATION OFFICERS' RETIREMENT FUND**

IC 5-10-5.5

TRUST ACCT. NO. 74310

The State Excise Police, Gaming Agent, Gaming Control Officer, and Conservation Enforcement Officers' Retirement Fund (EG&C) provides retirement, disability, and survivor benefits to those employees of the Indiana Department of Natural Resources, the Indiana Gaming Commission, and the Indiana Alcohol and Tobacco Commission who are engaged exclusively in the performance of law enforcement duties. The EG&C is a defined benefit plan.

RETIREMENT BENEFITS: A participant who completes 10 years of creditable service is entitled to an annual pension benefit, paid in equal monthly installments beginning on the participant's normal retirement date, equal to 25% of the participant's average annual salary. A participant's average annual salary is the average of the participant's five highest annual salaries in the 10 years preceding the participant's retirement date, determined without regard to any salary reduction agreement under Section 125 of the Internal Revenue Code.

VESTING: A participant in the EG&C vests after 10 years of creditable service.

RETIREMENT AGE: A participant who is hired before age 50 must retire at age 65 and is entitled to receive an unreduced benefit. A participant who is hired after age 50 must retire upon the earlier of: (1) the first day of the month following the date the participant completes 15 years of creditable service; or (2) the first day of the month following the participant's 65th birthday.

EARLY RETIREMENT: A participant who completes at least 15 years of creditable service may retire upon reaching 45 years of age with a reduced retirement benefit.

CONTRIBUTIONS: Each participant must contribute 3% of the first \$8,500 of the participant's annual salary to the participant's savings fund. For contributions made after June 30, 2007, a participant must contribute 4% of the participant's annual salary. An employer may pay all or part of the contributions for the participant.

DEFERRED RETIREMENT OPTION PLAN (DROP): A participant who is eligible to receive an unreduced annual retirement allowance immediately upon termination of employment may choose to participate in the fund's deferred retirement option plan (DROP). The DROP allows a participant to continue to work and earn a salary for up to 36 months and then retire with a pension benefit, plus receive an additional amount equal to the total of the pension benefits that the participant would have been paid during the same period had the participant retired, payable either as:

- (1) a lump sum; or
- (2) three equal annual installments.

POSTRETIREMENT INCREASES: Historically, benefits payable to participants, survivors, and beneficiaries of the EG&C are increased by the same percentage and under the same conditions as benefits are increased for participants, survivors, and beneficiaries of PERF. Effective July 1, 2018 a postretirement benefit increase, thirteenth check, or other benefit change or adjustment may be granted by the General Assembly only in an odd-numbered calendar year and only if the postretirement benefit increase or adjustment may be funded from the uncommitted balance in the reserve account of the particular fund or plan.

FUNDING: Funding is derived from employer contributions, which were 20.75% of payroll in calendar year 2018.

**STATE EXCISE POLICE, GAMING AGENT, GAMING CONTROL OFFICER,
AND CONSERVATION ENFORCEMENT OFFICERS' RETIREMENT FUND**

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Active Members	440	468	473	473	448	421	440
Benefit Recipients	176	187	193	193	207	220	223
Terminated Vested Members	5	4	4	4	3	7	6
Total	621	659	670	670	658	648	669
Normal Cost	\$3,377,658	\$3,810,650	\$3,841,382	\$3,904,932	\$3,011,127	\$3,550,386	\$3,369,314
Actuarial Accrued Liability	\$101,533,848	\$113,282,644	\$118,097,227	\$123,600,704	\$132,795,504	\$138,965,050	\$142,602,804
Less: Actuarial Value of Assets	\$72,599,449	\$76,007,003	\$98,608,520	\$107,563,314	\$112,764,942	\$118,515,692	\$124,530,420
Unfunded Actuarial Accrued Liability	\$28,934,399	\$37,275,641	\$19,488,707	\$16,037,390	\$20,030,562	\$20,449,358	\$18,072,384
Funded Ratio	72%	67%	83%	87%	85%	85%	87%
Annual Benefits Payable	\$3,978,369	\$4,452,452	\$4,666,134	\$4,666,134	\$5,210,101	\$5,661,184	\$5,912,079
Average Annual Benefit	\$22,604	\$23,810	\$24,177	\$24,177	\$25,170	\$25,733	\$26,512
Annual COLA Assumption	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Employer Contribution Rate (eff. 1/1)	20.75%	20.75%	20.75%	20.75%	20.75%	20.75%	20.75%

PROSECUTING ATTORNEYS' RETIREMENT FUND

IC 33-39

ACCT. NO. 74150

The Prosecuting Attorneys' Retirement Fund (PARF) was established during the 1989 session of the General Assembly. PARF provides retirement, disability, and survivor's benefits for individuals who serve (1) as a prosecuting attorney or a chief deputy prosecuting attorney after December 31, 1989; (2) as the executive director or assistant executive director of the Indiana Prosecuting Attorneys Council; or (3) as a state-paid deputy prosecuting attorney after June 30, 1995.

Each participant in PARF is required to contribute 6% of salary received for services after December 31, 1989. After July 1, 2013, this member contribution is only required for the first 22 years of service, and those contributions are before income taxes (previous contributions were after tax). The state may pay the contributions for a participant. A senior prosecuting attorney appointed under IC 33-39-10-1 is not required to pay into the Fund during any period of service as a senior prosecuting attorney.

VESTING: A participant vests after 8 years of service.

RETIREMENT AGE: The normal retirement age is age 65 with at least 8 years of creditable service or age 55 if the Rule of 85 is met.

EARLY RETIREMENT: A participant who does not meet the Rule of 85 criteria may retire at age 62 with 8 years of service. The participant's benefits will be reduced at the rate of 0.25% per month for each month the participant retires prior to age 65.

The retirement benefit of a participant who is at least age 65, or meets the Rule of 85, is calculated by multiplying (1) the highest annual salary paid to the participant before the participant's separation from service by (2) a formula factoring in years of service and a percentage of salary. For additional details or for members that haven't reached the Rule of 85, see IC 33-39-7-16.

POSTRETIREMENT INCREASES: Ad hoc cost-of-living increases may be provided by the General Assembly.

FUNDING: The amount necessary to actuarially fund the PARF is appropriated from the General Fund.

PROSECUTING ATTORNEYS RETIREMENT FUND

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Active Members	212	219	210	210	196	197	209
Benefit Recipients	76	81	95	95	107	133	138
Inactive Vested Members	85	84	83	83	97	99	87
Total	373	384	388	388	400	429	434
Normal Cost	\$1,381,736	\$1,568,461	\$1,586,626	\$1,602,704	\$1,625,509	\$1,419,825	\$1,947,022
Actuarial Accrued Liability	\$53,252,374	\$56,079,955	\$61,940,389	\$65,336,440	\$77,860,653	\$85,033,204	\$96,655,305
Less Actuarial Value of Assets	25,651,462	27,500,572	48,762,394	52,935,961	54,848,312	56,472,052	\$57,967,634
Unfunded Actuarial Accrued	\$27,600,912	\$28,579,383	\$13,177,995	\$12,400,479	\$23,012,341	\$28,561,152	\$38,687,671
Funded Ratio	48%	49%	79%	81%	70%	66%	60%
Annual Benefits Payable	\$1,617,923	\$1,770,076	\$2,101,176	\$2,101,176	\$2,395,155	\$3,332,424	\$3,474,221
Average Annual Benefit	\$21,288	\$21,853	\$22,118	\$22,118	\$22,385	\$25,056	\$25,176
Annual COLA Assumption	None	None	None	None	None	None	None
Total Yearly Cost to State (Appropriations)	\$170,000	\$1,839,000	\$2,080,000 ¹	\$1,173,827	\$1,062,800	\$1,440,000	\$1,485,700

¹For FY 2013 the State Appropriations amount does not include the HEA 1376-2012 excess funds of \$17,363,392.

**LEGISLATORS' DEFINED BENEFIT PLAN &
LEGISLATORS' DEFINED CONTRIBUTION PLAN**

IC 2-3.5; IC 5-10.2

ACCT. NO. 74150

The Legislators' Retirement System was established by the General Assembly in 1989 to provide retirement, disability, and survivor benefits to members of the Indiana General Assembly. The retirement system is administered by the INPRS Board. The retirement system consists of two separate plans: the Legislators Defined Benefit Plan (LE DB) and the Legislators Defined Contribution Plan (LE DC). Retirement benefits may not be paid to a participant if the participant is receiving or is entitled to receive a salary from the state. The LE DB plan applies to those members of the General Assembly who were serving on April 30, 1989, and who filed an election to be covered by the Legislators' Retirement System.

RETIREMENT BENEFITS: The monthly pension payable under the LE DB plan is equal to the lesser of:

(1) \$40 multiplied by the number of years of service in the General Assembly completed before November 8, 1989; or (2) the highest consecutive three-year average annual salary attributable to the participant's service as a legislator (as reported on the participant's W-2 federal income tax withholding statement), divided by 12.

RETIREMENT AGE: A participant is eligible for normal retirement benefits if the member is at least age 65 and has at least 10 years of service. A participant in the LE DB plan may retire at age 55 with a reduced retirement benefit. The reduction in the benefit is equal to: (1) 0.1% a month between ages 60 and 65; and (2) 5/12% a month between ages 55 and 60.

VESTING: Participants in the LE DB plan vest after 10 years of service in the General Assembly.

POSTRETIREMENT INCREASES: After June 30, 1992, the monthly benefit payable to participants, survivors, and beneficiaries under the LE DB plan is increased by the same percentages and under the same conditions as monthly benefits are increased for members of PERF and their survivors and beneficiaries. Effective July 1, 2018 a postretirement benefit increase, thirteenth check, or other benefit change or adjustment may be granted by the General Assembly only in an odd-numbered calendar year and only if the postretirement benefit increase or adjustment may be funded from the uncommitted balance in the reserve account of the particular fund or plan.

FUNDING: The General Assembly is required to make appropriations in the amounts necessary to actuarially fund the benefits provided under the retirement system. The appropriations are made from the General Fund.

LE DC PLAN CONTRIBUTIONS: The LE DC plan requires a participant to contribute an amount equal to 5% of the participant's salary.

After December 31, 2008, the state is required to contribute an amount determined by multiplying the participant's salary for that year by a percentage determined by the INPRS Board. The INPRS Board must use the following rates to determine the percentage: (1) The rate of the state's normal contributions for its employees to PERF. (2) The rate at which the state makes contributions to ASAs on behalf of state employees who are members of PERF. The State Budget Agency must confirm the percentage determined by the INPRS Board. The percentage confirmed by the State Budget Agency may not exceed the total contribution rate paid that year by the state to PERF for state employees.

LE DC PLAN VESTING: A participant is immediately vested in the LE DC plan.

LEGISLATORS' DEFINED BENEFIT PLAN

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Active Members	7	6	24	24	17	11	11
Benefit Recipients	65	63	68	68	68	74	72
Inactive Vested Members	40	38	9	9	14	12	12
Total	112	107	101	101	99	97	95
Normal Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actuarial Accrued Liability	\$4,620,835	\$4,502,925	\$4,294,898	\$4,173,007	\$4,327,748	\$4,016,186	\$3,805,253
Less: Actuarial Value of Assets	3,633,688	3,376,571	3,427,565	3,467,390	3,336,378	3,241,146	\$3,115,691
Unfunded Actuarial Accrued Liability	\$987,147	\$1,126,354	\$867,333	\$705,617	\$991,370	\$775,040	\$689,562
Funded Ratio	79%	75%	80%	83%	77%	81%	82%
Annual Benefits Payable	\$355,783	\$348,798	\$364,625	\$364,625	\$365,629	\$364,024	\$356,864
Average Annual Benefit	\$5,474	\$5,536	\$5,362	\$5,362	\$5,377	\$4,919	\$4,956
Annual COLA Assumption	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Total Yearly Cost to State (Appropriation)	\$0	\$113,099	\$150,000	\$138,300	\$130,900	\$138,000	\$134,800

**1977 POLICE OFFICERS' AND FIREFIGHTERS'
PENSION AND DISABILITY FUND**

IC 36-8-8

TRUST ACCT. NO. 74420

The 1977 Police Officers' and Firefighters' Pension and Disability Fund (1977 Fund) is a defined benefit, multi-employer fund covering all full-time police and firefighters who are hired (or rehired) after April 30, 1977. The 1977 Fund also covers members of the 1925, 1937, or 1953 Funds who elected to have their benefits converted to coverage by the 1977 Fund. The 1977 Fund is administered by the INPRS Board.

RETIREMENT BENEFITS: Each member who qualifies for retirement benefits is entitled to receive a monthly retirement benefit equal to 50% of the monthly salary of a first-class officer (as determined by the member's city) in the year the member ended service. Members who serve more than 20 years are entitled to an additional amount equal to:

(1) 2% of the salary of a first-class officer for each year of service over 20 years for members who retired before January 1, 1986; or

(2) 1% for each six months of service over 20 years for members who retire after December 31, 1985;

to a maximum of 12 years of additional service. The maximum benefit is 74% of the salary of a first-class officer.

If a member elects to receive a benefit prior to age 52, then the amount of the member's retirement benefit is actuarially reduced.

DEFERRED RETIREMENT OPTION PLAN (DROP): Beginning on January 1, 2003, a member may choose to participate in a deferred retirement option plan within the member's existing pension fund. The DROP allows a member to continue to work and earn a salary for up to 36 months and then retire with a pension benefit, plus receive an additional amount equal to the total of the pension benefits that the member would have been paid during the same period had the member retired, payable either in:

(1) a lump sum; or (2) three equal annual payments.

CONTRIBUTIONS: A member is required to contribute 6% of the salary of a first-class patrolman or firefighter. However, a member is not required to make contributions after 32 years of service. An employer may pay all or part of a member's contribution.

RETIREMENT AGE: Normal retirement is age 52 with 20 years of service. A retired member may elect to receive an actuarially reduced benefit at age 50. After June 30, 2018, a fund member is required to retire at age 70.

VESTING: A member vests after 20 years of service.

POSTRETIREMENT INCREASES: A member is entitled to an annual increase in the member's benefit equal to the percentage increase in the Consumer Price Index. However, the maximum increase is 3%.

FUNDING: The 1977 Fund is actuarially prefunded. The amount necessary to cover the normal cost and the amortization of the unfunded accrued liability is appropriated annually by each municipality. The employer cost has been set at 17.5% of covered payroll in FY 2018.

1977 POLICE AND FIREFIGHTER PENSION FUND

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Active Members	13,376	13,390	13,287	13,295	13,390	13,506	13,587
Benefit Recipients	2,966	3,208	3,491	3,491	3,736	4,004	4,374
Inactive Vested	126	122	129	129	155	186	195
Total	16,468	16,720	16,907	16,915	17,281	17,696	18,156
Normal Cost	\$123,438,234	\$130,912,451	\$133,074,656	\$138,204,281	\$129,369,091	\$134,489,476	\$136,640,454
Actuarial Accrued Liability	\$3,638,956,279	\$4,122,436,112	\$4,392,946,977	\$4,706,997,462	\$4,680,694,445	\$5,039,835,987	\$5,385,753,140
Less: Actuarial Value of Assets	\$3,593,786,865	\$3,786,594,692	\$4,180,703,618	\$4,625,474,970	\$4,939,330,029	\$5,255,255,442	\$5,587,551,197
Unfunded Actuarial Accrued Liability	\$45,169,414	\$335,841,420	\$212,243,359	\$81,522,492	(\$258,635,584)	\$215,419,455	(\$201,798,057)
Funded Ratio	99%	92%	95%	98%	106%	104%	104%
Annual Benefits Payable	\$68,178,739	\$76,916,985	\$87,301,272	\$87,301,272	\$96,335,985	\$105,218,382	\$118,471,604
Average Annual Benefit	\$22,987	\$23,977	\$25,008	\$25,008	\$25,786	\$26,278	\$27,085
Annual COLA Assumption	2.25%	2.25%	2.25%	2.25%	2.00%	2.00%	2.00%
Employer Contribution Rate (Eff. 1/1)	19.5%	19.7%	19.7%	19.7%	17.5%	17.5%	17.5%

INPRS PUBLIC PENSION FUNDS

PENSION RELIEF FUND

In 1977, the Pension Relief Fund (IC 5-10.3-11) was established to help the cities and towns with the financial burdens associated with the police and firefighters' retirement systems. The major sources of revenue for the Pension Relief Fund consist of General Fund appropriations, lottery revenue, and a dedicated portion of cigarette and alcohol taxes. Since 2009, the General Fund appropriations have totaled \$1,242.6 M (\$160 M in FY 2017). Since 1990, lottery revenues deposited in the Pension Relief Fund have totaled \$639.7 M (\$30 M in FY 2017). Cigarette and alcohol taxes historically have contributed between \$25 M and \$40 M (\$27 M in FY 2017).

The major expenditures from the Pension Relief Fund have been: (1) Pension Relief Fund distributions to cities and towns; (2) the payment of \$10,000 to each police officer and firefighter who elected to convert to the benefit structure of the 1977 Fund; and (3) the payment of a special death benefit (currently \$150,000) to the survivors of police officers and firefighters who die in the line of duty. (Beginning July 1, 2017, this special death benefit is paid from the Special Death Benefit Fund established by IC 5-10-9.8.)

In 2009 and each year thereafter, the Pension Relief Fund is to distribute to each unit of local government the total amount of pension, disability, and survivor benefit payments from the 1925 Police Pension Fund (IC 35-8-6), the 1937 Firefighters' Pension Fund (IC 36-8-7), and the 1953 Police Pension Fund (IC 36-8-7.5) to be made by the unit in the calendar year, as estimated by the INPRS Board, after subtracting any distributions to the unit from the public deposit insurance fund that are used for benefit payments. The distributions are to be made in two equal installments before July 1 and before October 2 of each year.

As of June 30, 2017, the fund balances were as follows:

Amount available for distribution	\$32,247,429
Held to invest for local units	<u>\$1,668,010</u>
Total Pension Relief Fund	\$33,915,439

Until the General Assembly assumed responsibility for all benefit payments under the Old Plans, municipalities were required to pay for both (1) the required pension outlays under the Old Plan and the Converted Plan and (2) 21% (now 17.5%) of payroll for the 1977 Fund members.

PUBLIC PLANS NOT ADMINISTERED BY INPRS

1925 POLICE PENSION FUND 1937 FIREFIGHTERS' PENSION FUND 1953 POLICE PENSION FUND "THE OLD PLANS"

IC 36-8-6, 7, 7.5

ACCT. NO. 74510

With certain exceptions, these pension funds cover all police officers and firefighters hired before May 1, 1977, who did not elect to convert their benefit coverage to the 1977 Plan. The 1925 Police Pension Fund (1925 Fund) covers police officers, and the 1937 Firefighters' Pension Fund (1937 Fund) covers firefighters. The 1953 Police Pension Fund (1953 Fund) applies only to Indianapolis police officers. The funds are a collection of separate funds administered by each city. The police officers' and firefighters' funds of each city are completely independent of any other city funds.

RETIREMENT BENEFITS: A member of a fund who retires from active duty after 20 or more years is entitled to an annual pension equal to 50% of the salary of a first-class officer, as defined by the city.

A member who serves more than 20 years is entitled to additional amounts equal to: (1) 2% per year for each year of service over 20 years, for a member who retired before January 1, 1986; or (2) 1% for each half year of service over 20 years, for a member who retires after December 31, 1985. The maximum benefit is equal to 74% of the salary of a first-class officer.

DEFERRED RETIREMENT OPTION PLAN (DROP): Beginning on January 1, 2003, a member may choose to participate in a deferred retirement option plan within the member's existing pension fund. The DROP allows a member to continue to work and earn a salary for up to 36 months and then retire with a pension benefit, plus receive an additional amount equal to the total of the pension benefits that the member would have been paid during the same period had the member retired, payable either in:

- (1) a lump sum; or
- (2) three equal annual payments.

VESTING: A member is vested after 20 years of service.

CONTRIBUTIONS: Members contribute 6% of the salary of a first-class patrolman or firefighter. Members are not required to contribute after 32 years of service. An employer may pay all or part of a member's contribution.

RETIREMENT AGE: Normal retirement age is any age with 20 years of service.

POSTRETIREMENT INCREASES: A member's benefits are tied to the salary of a first-class officer. Therefore, if the salary of a first-class officer increases or decreases, the monthly pension amount is proportionally increased or decreased; however, the amount may not be reduced below the greater of: (1) the amount of the first full monthly pension paid to a member; or (2) 55% of the salary of a first-class officer.

FUNDING: The police and fire plans are funded on a pay-as-you-go basis. Therefore, a municipality appropriates only the amount necessary to fund the benefits due in a particular year.

SOURCE OF REVENUE: Before January 1, 2009, the necessary funds for each local fund were appropriated annually in the municipality's budget. However, the state (via the Pension Relief Fund) dedicated 5.43% of the Cigarette Tax, approximately 13% of the tax on liquor, and \$30 M of surplus lottery revenues annually to provide relief to the police and fire funds.

The dedicated and undistributed balances of the Pension Relief Fund as of June 30 for each of the indicated years were the following:

	Available for Distribution	Cities' & Towns' Subaccounts	Total Pension Relief Fund
2012	\$13,888,429	\$4,521,076	\$18,409,505
2013	\$32,373,676	\$4,241,801	\$36,615,477
2014	\$15,073,879	\$2,094,572	\$17,168,451
2015	\$31,389,100	\$1,649,983	\$33,039,083
2016	\$28,126,587	\$1,654,793	\$29,781,380
2017	\$32,247,429	\$1,668,010	\$33,915,439

The following were the distributions made to municipalities from the Pension Relief Fund for the indicated state fiscal years:

2012	\$224,220,407
2013	\$219,814,429
2014	\$219,439,024
2015	\$217,663,407
2016	\$215,816,223
2017	\$213,255,784

Beginning on January 1, 2009, the General Assembly assumed responsibility for the total amount of pension, disability, and survivor benefits payable by these three local pension funds. Distributions to each municipality to pay these benefits continue from the Pension Relief Fund.

1925, 1937, and 1953 POLICE AND FIREFIGHTERS' FUNDS

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Active Members ¹	202	171	110	100	80	64	52
Benefit Recipients ¹	8,491	8,292	8,109	7,860	7,638	7,416	7,195
Inactive Vested ¹	5	0	0	0	0	0	0
Total	8,698	8,463	8,219	7,960	7,718	7,480	7,247
Normal Cost	\$2,893,415	\$1,852,653	\$1,159,550	\$1,863,935	\$2,249,813	\$1,728,956	\$989,357
Total Actuarial Accrued Liab. Less: Actuarial Accrued Liability	\$3,305,862,795	\$2,924,278,529	\$2,839,298,521	\$3,217,040,208	\$3,545,100,901	\$3,393,594,405	\$3,057,490,580
Unfunded Actuarial Accrued Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Funded Ratio	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Annual Benefits Payable	\$224,690,477	\$223,174,192	\$220,376,145	\$218,085,176	\$215,792,549	\$213,293,983	\$211,416,946
Average Annual Benefit	\$26,462	\$26,914	\$27,177	\$27,746	\$28,252	\$28,761	\$29,384
Yearly Cost to State (Appropriation)	\$112,000,000	\$131,000,000	\$180,000,000	\$145,000,000	\$175,000,000	\$155,000,000	\$160,000,000

¹Excludes inactive vested converted members who transferred to the 1977 Fund effective July 1, 1998.

SHERIFF'S PENSION TRUST FUND

IC 36-8-10-12

The state has not established a retirement system for county sheriffs and employees of a sheriff's department. However, each county has the option of establishing a separate sheriff's pension trust. State law regulates the maximum benefits for a participant and the maximum contribution that may be made by a participant. Rather than establishing a sheriff's pension trust, a county may choose either to have its sheriff's department participate in PERF or to provide no retirement benefits.

DEFERRED RETIREMENT OPTION PLAN (DROP): Beginning on July 1, 2005, a county may choose to adopt a deferred retirement option plan as part of its retirement plan. If a county adopts a DROP, an employee may elect to enter the DROP, continue to work and earn a salary for a period described below, and then retire with a pension benefit, plus receive an additional amount equal to the total of the pension benefits that the employee would have been paid during the same period had the employee retired, payable either in:

- (1) a lump sum;
- (2) an actuarially equivalent increase in the monthly pension benefit payable to the employee; or
- (3) a combination of (1) and (2).

CONTRIBUTION RATE: The monthly deductions from an employee's wages may not exceed 6% of the employee's average monthly wages. However, the contribution rate for an employee of the Marion County Sheriff's Department may not exceed 7% of the employee's average monthly wages. A sheriff's department that establishes a pension trust must annually contribute an amount that will be sufficient to actuarially fund the trust. The contribution may be made by the department through a general appropriation to the department, by a line item appropriation directly to the pension trust, or a combination of general appropriation and line item appropriation.

VESTING: No vesting requirement is established by state law.

RETIREMENT AGE: Normal retirement may be earlier, but not later, than age 70.

POSTRETIREMENT INCREASES: A county may provide by ordinance for an ad hoc payment or an annual cost-of-living adjustment for retired or disabled employees who are at least age 55 and surviving spouses. An annual COLA must be based on the Consumer Price Index and may not exceed 3%.

An ad hoc payment may be a fixed dollar amount or calculated in the same manner as an annual COLA.

SHERIFF'S FUNDS INFORMATION: Of the 92 county sheriff's departments in Indiana, all 92 have established a sheriff's pension trust plan. Perry County established a plan effective, January 1, 2018.

The following data are actual counts for the counties that have established sheriff's pension trusts.

Sheriff's Funds Information CY 2017	
Retirement Plan	
Active Members	2,599
Benefit Recipients*	1,715
Inactive Vested	217
Benefit Plan	
Benefit Recipients**	404
Retirement Plan	
Normal Cost	\$23,601,970
Accrued Liability	\$993,455,908
Actuarial Value of Assets***	\$803,021,664
Unfunded Accrued Liability	\$190,434,244
Payout	\$40,649,290

* Includes 234 beneficiaries receiving benefits.

** Includes 312 dependents and 92 disabled participants.

***Almost all 90 plans use a five-year asset smoothing method in which 20% of the experience gain/(loss) is recognized the first year and each year thereafter an additional 20% is recognized. The total Retirement Plan Market Value of Assets as of January 1, 2017, was \$753,028,293.

STATE POLICE BENEFIT SYSTEM

IC 10-12

ACCT. NO. 74610

The State Police have two pension plans: the Pre-1987 Plan and the 1987 Plan. The Pre-1987 Plan applies to State Police officers hired for the first time before July 1, 1987, who did not elect coverage under the 1987 Plan. The 1987 Plan applies to: (1) all State Police officers hired after June 30, 1987; and (2) those officers hired before July 1, 1987, who elected coverage under the 1987 Plan.

The operation of the State Police retirement plans is governed by the pension fund trust agreement between the State Police Department and the State Treasurer.

VESTING: Members of the Pre-1987 Plan vest after 10 years of service. Members of the 1987 Plan vest after 5 years of service.

NORMAL RETIREMENT AGE: The term "normal retirement age" as used in this plan is the age at which an employee beneficiary becomes immediately eligible for a monthly pension that is not reduced because of his or her age at the time the benefit commences. The compulsory mandatory retirement age for regular police employees is age 65. Members who retire before reaching the age required for full benefits are entitled to a proportionate amount of the basic monthly pension amount.

CONTRIBUTIONS: Members of the Pre-1987 Plan contribute no more than 6% (current practice is 5% according to the Agreement) of the member's wages (not including overtime). Members of the 1987 Plan contribute 6% of the member's wages (not including overtime).

A member who receives a disability pension does not make contributions to the member's fund.

PRE-1987 PLAN: As of July 1, 2015, there were 36 active participants. Retired participants and beneficiaries receiving benefits totaled 880 with 5 disabled participants entitled to future benefits under the Pre-1987 Plan. There were 4 DROP participants. The number of terminated and vested participants was 4.

1987 PLAN: As of July 1, 2015, there were 1,151 active participants. Retired participants and beneficiaries receiving benefits totaled 708 with 32 disabled participants entitled to future benefits under the 1987 Plan. There were 14 DROP participants. The number of terminated and vested participants was 115.

SOURCE OF REVENUE: Appropriations to the State Police pension fund are made from the General Fund. For calendar year 2012, the General Assembly provided that an amount sufficient to raise the funding level of the State Police pension fund to 80% be transferred from 50% of the state excess reserves over \$50 M.

In 2016, the General Assembly appropriated:

- (1) \$200,000 to the Pre-1987 Plan from the tax amnesty program established by IC 6-8.1-3-17 to pay the costs of thirteenth checks made to Pre-1987 Plan members; and
- (2) \$200,000 to the 1987 Plan from the tax amnesty program established by IC 6-8.1-3-17 to pay the costs of thirteenth checks made to 1987 Plan members.

STATE POLICE FUND

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Active Members	1,233	1,244	1,234	1,234	1,205	1,200	1,201
Members Entitled to Future Benefits		141	151	147	156	167	157
Benefit Recipients	1,523	1,519	1,535	1,560	1,588	1,587	1,589
Total	2,756	2,904	2,920	2,941	2,949	2,963	2,973
Normal Cost	\$9,305,452	\$10,026,978	\$10,343,343	\$11,123,886	\$11,267,009	\$11,389,038	\$11,970,323
Accrued Liability	\$470,852,078	\$504,814,363	\$523,215,958	\$540,797,399	\$570,380,408	\$588,603,370	\$644,228,872
Less: Actuarial Value of Assets	\$361,457,004	\$403,851,491	\$434,286,555	\$459,849,238	\$464,783,487	\$469,489,361	\$477,586,612
Unfunded Accrued Liability	\$109,395,074	\$100,962,872	\$88,929,403	\$80,948,161	\$105,596,921	\$119,114,009	\$166,642,260
Funded Ratio	77%	80%	83%	85%	81.5%	79.8%	74.1%
Annual Benefits Payable	\$24,535,663	\$26,236,722	\$27,175,668	\$29,519,369	\$31,720,500	\$30,406,203	\$31,208,396
Average Annual Benefit	\$16,110	\$17,072	\$17,285	\$17,719	\$18,217	\$18,793	\$19,205

GOVERNOR AND SURVIVING SPOUSE PENSION

IC 4-3-3

ACCT. NO. 10490

The Governor and Surviving Spouse Pension was established to provide an annual retirement benefit for the Governor and an annual pension for the surviving spouse of a Governor. These benefits are administered by the State Auditor and the State Treasurer.

RETIREMENT BENEFITS: Annual benefits depend on the number of terms served and age at retirement.

VESTING: An individual who succeeds to the Governor's office without being elected is not entitled to an annual benefit unless the person serves more than one year of the term of the office.

CONTRIBUTION: No contributions are made by the Governor.

RETIREMENT AGE: Earliest age of retirement is age 62.

A Governor may not receive a benefit as long as the Governor holds an elective position with any federal, state, or local governmental unit.

POSTRETIREMENT INCREASES: A Governor who chooses to receive a retirement benefit from PERF to which the Governor is entitled receives postretirement benefit increases granted under INPRS. A Governor who chooses to receive a retirement benefit based on the Governor's annual salary receives a benefit increase whenever the salary of the Governor increases as provided by IC 4-2-1-1.

GOVERNORS' FUND INFORMATION: As of June 30, 2018, two governors and three widows were receiving annual benefits totaling \$188,064. These benefits are funded on a pay as you go method from the General Fund.

FUND DIRECTORS/CONTACTS

Indiana Public Retirement System (INPRS)

Steve Russo, Executive Director
One North Capitol, Suite 001 Indianapolis, IN 46204
317-233-4162
1-888-526-1687 (Toll-Free)
317- 232-1614 Fax
Robert (Andy) Blough, INPRS Actuary 317-234-6022
<https://www.in.gov/inprs/>

State Police Funds

Major Charles Sorrells
Asst. Chief of Staff
Human Resources and Administration
Indiana State Police
Indiana Government Center North
100 N. Senate Ave., Room N340
Indianapolis, IN 46204
317-232-6265
317-232-5682 Fax
<https://www.in.gov/isp/2386.htm>

Governor and Surviving Spouse Pension Fund

Paula Hart, CPP, Payroll Director
Office of State Auditor
State House, Room 148
200 W. Washington St.
Indianapolis, IN 46204
317-232-3299
317-233-1646 Fax

Sheriff's Pension Funds

Contact the local county sheriff's department for details on a particular county's plan.

BUDGET FOR FY 2019

Function	General Fund	Dedicated Funds	Federal Funds	Local Funds	Total
GENERAL GOVERNMENT					
Legislative	\$ 59,143,217	\$ 397,229			\$ 59,540,446
Judicial	187,460,955	37,874,179	1,167,543		226,502,677
Executive	33,808,892	18,432,770	5,289,277		57,530,939
Financial Management	190,967,939	176,839,096			367,807,035
Tax Administration	81,404,584	63,481,366			144,885,950
Administration	47,836,036	9,816,416	584,575		58,237,027
Other	7,525,269	73,721	272,900		7,871,890
Total Operating	608,146,892	306,914,777	7,314,295	-	922,375,964
Total Construction	172,412,244	12,430,065			184,842,309
Total General Government	\$780,559,136	\$319,344,842	\$7,314,295	-	\$1,107,218,273
PUBLIC SAFETY					
Correction Administration	\$286,153,025	\$12,061,953	\$2,881,019		\$301,095,997
Dept. of Correction Ombudsman	146,644				146,644
Correctional Facilities	453,082,138	33,659,497	-		486,741,635
State Police	199,334,839	17,122,018	8,914,366		225,371,223
Integrated Public Safety Commission		11,874,947			11,874,947
Adjutant General	11,577,925	10,000	44,480,707		56,068,632
Criminal Justice Institute	10,261,085	5,845,948	28,339,583		44,446,616
Law Enforcement Training Academy	1,927,671	2,125,467			4,053,138

BUDGET FOR FY 2019

Function	General Fund	Dedicated Funds	Federal Funds	Local Funds	Total
State Department of Toxicology	2,344,728	355,000			2,699,728
Coroner's Training Board		388,000			388,000
Regulatory & Licensing	56,225,934	286,710,066	23,817,065		366,753,065
Total Operating	1,021,053,989	370,152,896	108,432,740	-	1,499,639,625
Total Construction	73,816,582	11,129,848			84,946,430
Total Public Safety	\$1,094,870,571	\$381,282,744	\$108,432,740	-	\$1,584,586,055
CONSERVATION & ENVIRONMENT					
Natural Resources	\$ 48,276,206	\$ 76,716,893	\$31,511,318		\$156,504,417
Other Natural Resources	10,529,502	2,708,018			13,237,520
Environmental Management	22,881,572	95,699,957	23,342,743		141,924,272
Other Environmental Management	304,443				304,443
Total Operating	81,991,723	175,124,868	54,854,061	-	311,970,652
Total Construction	18,336,978	2,600,000			20,936,978
Total Conservation & Environment	\$100,328,701	\$177,724,868	\$54,854,061	-	\$332,907,630
ECONOMIC DEVELOPMENT					
Agriculture Totals	\$ 3,533,149	\$ 4,880,233	\$ 332,032		\$ 8,745,414
Lt. Governor Totals	10,323,060	1,794,636	21,696,663		33,814,359
Office of Energy Development Administration	177,510		938,020		1,115,530
Economic Development Corp.	27,979,695	310,608	17,768,018		46,058,321
Economic Development Funds	43,648,992	22,100,000			65,748,992
Economic Development Organizations	2,970,000	3,381,031			6,351,031
Workforce Development Administration	6,988,407		416,477,193	-	423,465,600
Employment Services		11,200,000	3,500,000		14,700,000
					316

BUDGET FOR FY 2019

Function	General Fund	Dedicated Funds	Federal Funds	Local Funds	Total
Vocational & Technical Education	44,880,629	61,900	8,208,010		53,150,539
Community Services	239,560		6,124,460		6,364,020
Indiana State Fair Commission	2,582,000	175,000			2,757,000
Total Operating	143,323,002	43,903,408	475,044,396	-	662,270,806
Total Construction					-
Total Economic Development	\$143,323,002	\$43,903,408	\$475,044,396	-	\$662,270,806

TRANSPORTATION

Intermodal Operations	\$48,000,000	\$ 22,380,645	\$ 21,200,000	\$700,000	\$ 92,280,645
Highway Operations		1,183,602,173	757,520,000		1,941,122,173
Local Distributions		612,760,000	252,500,000		865,260,000
Total Operating	48,000,000	1,818,742,818	1,031,220,000	700,000	2,898,662,818
Total Construction		14,550,000			14,550,000
Total Transportation	\$48,000,000	\$1,833,292,818	\$1,031,220,000	\$700,000	\$2,913,212,818

HEALTH, FAMILY & SOCIAL SERVICES, & VETERAN'S AFFAIRS

Mental Health & Addiction Services	\$ 275,587,214	\$ 54,774,220	\$ 47,831,643		\$ 378,193,077
Division of Family Resources	131,065,230	5,665,041	1,400,593,911		1,537,324,182
Public Health	31,761,440	79,747,633	232,111,972		343,621,045
Family & Social Service Administration	16,577,158		96,125,330		112,702,488
Office of Early Childhood & Out-of-School Learning	57,172,272	30,000	125,933,607		183,135,879
Office of Medicaid Policy & Planning	2,364,493,897	883,923,187	8,640,011,107		11,888,428,191
Department of Child Services	679,268,041	1,009,774	376,661,490		1,056,939,305

BUDGET FOR FY 2019

Function	General Fund	Dedicated Funds	Federal Funds	Local Funds	Total
Aging & Rehabilitative Services	181,553,563	24,798,651	113,833,998		320,186,212
Other Health	27,187,271		559,430		27,746,701
Department of Child Services Ombudsman	304,295				304,295
IN Protection & Advocacy Services		51,878	2,709,163		2,761,041
Governor's Council for Developmental Disabilities			1,495,970		1,495,970
Veteran's Affairs	6,865,045	21,780,022	467,949		29,113,016
Total Operating	3,771,835,426	1,071,780,406	11,038,335,570	-	15,881,951,402
Total Construction	3,452,911	3,858,192			7,311,103
Total Health, Family & Social Services, & Veteran's Affairs	\$3,775,288,337	\$1,075,638,598	\$11,038,335,570	-	\$15,889,262,505

HIGHER EDUCATION

Indiana University	\$584,794,281	\$1,508,628			\$586,302,909
Purdue University	392,319,531	740,000			393,059,531
Indiana State University	80,907,311				80,907,311
University of Southern Indiana	59,551,364				59,551,364
Ball State University	162,537,094				162,537,094
Vincennes University	54,255,674				54,255,674
IVTC	276,633,792				276,633,792
Medical Education Board & Graduate Med Ed Grants		4,852,698			4,852,698
Commission For Higher Education	345,613,912	5,753,344	1,534,505		352,901,761
Budget Agency		3,002,548			3,002,548
A.D.D.L. Lease Payments (DOA)	5,421,000				5,421,000

BUDGET FOR FY 2019

Function	General Fund	Dedicated Funds	Federal Funds	Local Funds	Total
Total Operating	1,962,033,959	15,857,218	1,534,505	-	1,979,425,682
Total Construction	61,143,342				61,143,342
Total Higher Education	2,023,177,301	15,857,218	1,534,505	-	2,040,569,024
EDUCATION K-12					
Elementary/ Secondary Education	8,366,975,975	188,217,519	1,056,024,437	1,530	9,611,219,461
Other Education	8,366,904	518,956	3,918,600		12,804,460
Total Education	8,375,342,879	188,736,475	1,059,943,037	1,530	9,624,023,921
Total Education (K-12 + Higher Ed)	10,398,520,180	204,593,693	1,061,477,542	1,530	11,664,592,945
MISCELLANEOUS					
Distributions	75,531,871	258,118,862			333,650,733
Total Miscellaneous	75,531,871	258,118,862	-	-	333,650,733
STATE TOTALS					
Total Operating	16,087,259,741	4,249,331,728	13,776,678,604	701,530	34,113,971,603
Total Construction	329,162,057	44,568,105	-	-	373,730,162
GRAND TOTAL	16,416,421,798	4,293,899,833	13,776,678,604	701,530	34,487,701,765

**FY 2017-2018 CLOSE OUT
GENERAL FUND
COMBINED STATEMENT OF ACTUAL UNAPPROPRIATED RESERVE
(Millions of Dollars)**

	FY 2018
<u>Resources:</u>	
Working Balance at 7/1/17	\$302.7
Current Year Resources:	
Actual Forecasted Revenue	15,571.3
Hospital Assessment Fee (HAF)	196.1
Quality Assessment Fee (QAF)	49.3
Miscellaneous Unforecasted Revenue ⁽¹⁾	19.8
2018 Regular Session Acts (Revenues) ⁽²⁾	-
2018 Special Session Acts (Revenues) ⁽²⁾	-
Total Current Year Resources:	\$15,836.5
Other Resources	
DOR ITS Transfer	5.9
Transfer from the State Tuition Reserve Account	18.3
Transfer from Rainy Day Fund (IC 4-12-18-9)	125.5
Gaming Commission License Transfer Fees and Penalty	-
Total Other Resources	149.7
Total Resources:	\$16,288.9
<u>Uses: Appropriations, Expenditures, and Reversions</u>	
Appropriations:	
HEA 1001-2017 Appropriations	\$15,763.8
Outside Acts	18.3
Biennial R&R Capital Adjustment	62.7
TRF/PERF Thirteenth Check	26.9
Line Item State Agency and University Capital	118.2
Indiana Biosciences Research Institute	-
Major Moves 2020 Distributions	-
Total Appropriations:	\$15,989.9
Other Expenditures and Transfers:	
Augmentations and Expenditure Adjustments ⁽³⁾	\$331.3
Stadium/Convention Ctr/State Fair Coliseum Reversion	(92.7)
Judgments and Settlements	13.5
Transfer to Rainy Day Fund (IC 4-12-18-4)	77.5
Total Appropriations and Expenditures:	\$16,319.5
Reversions:	(397.0)
Total Net Uses:	\$15,922.5
General Fund Reserve Balance at 6/30/17:	366.4
<u>Reserved Balances:</u>	
Medicaid Reserve	\$577.6
State Tuition Reserve	
Starting Balance	348.3
Transfer Out	(18.3)
Interest	3.8
Ending Balance	333.8

Rainy Day Fund	
Starting Balance	548.5
Transfer In	77.5
Transfer Out	(125.5)
Interest	6.2
Loans/Repayments (Net)	1.0
Ending Balance	507.7

Total Combined Balances: \$1,785.5

Net Combined Balance as a Percent of Current Year Resources
(Operating Revenues) 11.3%

Net Combined Balance as a Percent of the
Following Year's Total Appropriations 10.9%

Totals may not add due to rounding.

Footnotes

(1) FY 2018 miscellaneous unforecasted revenue includes dedicated SWCAP (\$10.0 M) and Individual Support (\$9.8 M) received by the State Operated Facilities. The amounts for FY 2019 assume the same revenues will be received as FY 2018.

(2) Complete information on the fiscal impacts of the 2018 Regular Session can be found at https://www.in.gov/sba/files/AP_2018_All.pdf. While HEA 1001-2018 authorized a transfer and augmentation of \$25 M from the Tuition Reserve Fund in FY 2018, the actual amount was \$18.3 M. Complete information on the fiscal impacts of the 2018 Special Session can be found at https://www.in.gov/sba/files/2018_SSOA.pdf.

(3) Augmentations and Expenditure Adjustments: FY 2018

Augmentations:

Indiana State Police - Excess Handgun	4.6
Department of Child Services - Family and Children Fund	302.1
Department of Child Services - Additional \$25 M	25.0
Auditor of State - ABC Gallonage Tax Distribution	0.5
Indiana Department of Administration - Bicentennial Capital Account	0.2
Department of Revenue - Outside Collections	0.4
	<u>332.7</u>

Expenditure Adjustments:

Adjustment to Auditor	(1.4)
	<u>(1.4)</u>

Total FY 2017 Augmentations and Expenditure Adjustments: \$331.3

(4) Judgments and Settlements

Tort Claims (18740)	1.8
Tort Settlements and Judgments (18730)	11.7
	<u>13.5</u>

(5) Balance Reported is Net of Outstanding Loans:

Brown County School Corporation	<u>0.5</u>
	0.5

(6) The maximum allowable fund balance equals 7% of fiscal year General Fund revenues. 1,108.6

BUILD INDIANA FUND
FY 2018
(Millions)

Resources:

Fund balance at July 1, 2017	\$ 6.9
Lottery Surplus Account*	253.8
Riverboat Wagering Tax	0.0
Pari-mutuel Tax	0.0
Charity Gaming Surplus	2.2
Interest	<u>0.0</u>
Total Resources	\$255.8

Distributions:

Motor Vehicle Excise Tax Replacement Acct.	\$236.2
Technology/Other	<u>18.1</u>
Total Uses	\$254.3

Balance at June 30, 2018: **\$ 8.6**

*Lottery surplus net of \$30M distribution to the Teachers' Retirement Fund and \$30M distribution to the Pension Relief Fund.