

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



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

**Fiscal Year 2020**



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# INDIANA HANDBOOK OF TAXES, REVENUES, AND APPROPRIATIONS

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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.

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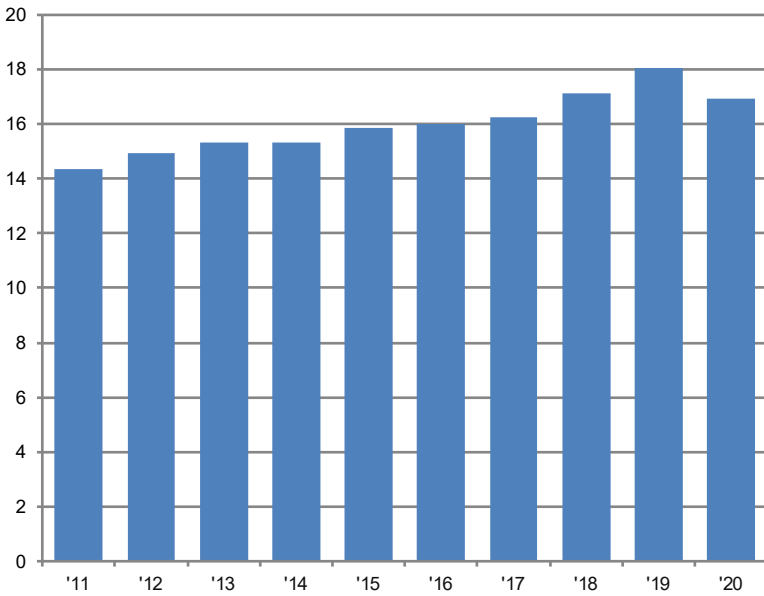
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Total State Tax Revenue  
Fiscal Years 2011-2020  
(Billions of Dollars)



**FY 2020 SUMMARY OF STATE TAXES**  
(Millions)

Sales Tax	\$8,233.4
Individual Income Tax	5,271.8
Fuel Taxes	1,449.0
Corporate Income Taxes	437.5
Cigarette Taxes	409.2
CVET/MVET*	275.8
Insurance Taxes	248.5
Riverboat Taxes*	211.1
Utility Receipts Taxes	187.8
Racetrack Wagering*	90.4
Financial Institutions Tax*	65.5
Alcoholic Beverage Taxes	52.9
Railroad Car and Railroad Company Property Tax	13.7
Sports Wagering Tax	7.4
Charity/Type II Gaming	1.5
Pari-Mutuel Taxes	1.1
Other Taxes*	0.9
Petroleum Severance Tax	0.9
Inheritance Taxes*	0.1
<b>TOTAL STATE TAXES</b>	<b>\$16,958.5</b>

\*State share of revenue.

**SUMMARY OF FEDERAL AID  
(Millions)**

Public Welfare	\$15,015.8
Trust Funds	3,117.5
Highway/Transportation	1,135.6
Education/Higher Education	998.0
Health/Mental Health	531.5
General Government	221.7
Conservation/Environmental	42.3
Miscellaneous	41.2
Public Safety	17.0
Corrections	3.7
<b>TOTAL FEDERAL AID</b>	<b>\$21,124.3</b>

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

Other Fees	\$1,675.8
Miscellaneous Receipts and Donations	998.4
Unemployment Comp Trust Fund	448.7
Vehicle Licenses/Nonbusiness Licenses	377.2
Lottery	295.1
Fines and Penalties	232.8
Permits	203.4
Interest and Dividend	183.7
Tobacco Master Settlement	130.5
State Sales	77.7
Business and Personal Licenses	37.7
Individual Support	32.5
Other Service Charges	24.9
Examination and Registration Fees	16.0
Rental of Properties	7.5
<b>TOTAL PERMITS, LICENSES, SALES, MISC.</b>	<b>\$4,741.9</b>

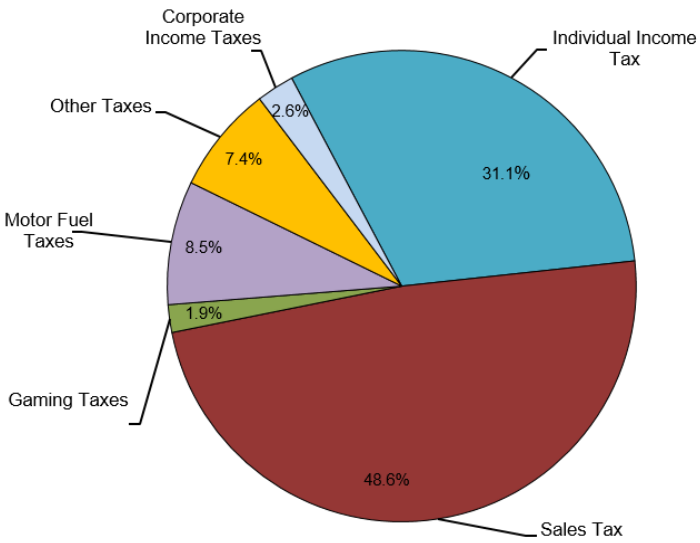
**TOTAL REVENUE FY 2020** **\$42,824.7**

Totals may not add due to rounding.

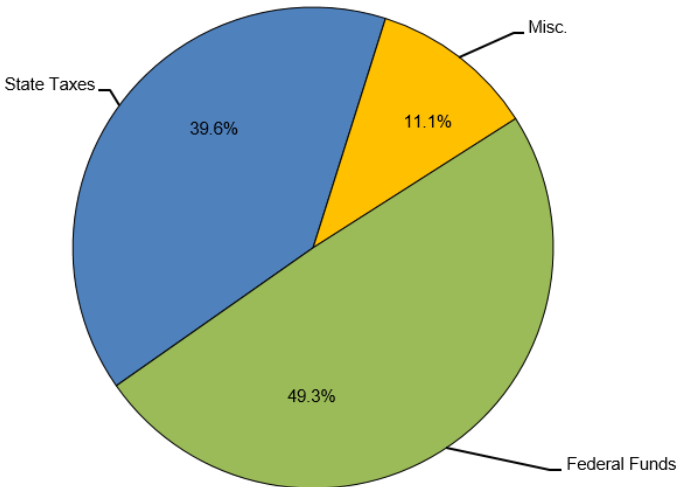
NOTE: State Personnel Department changed the accounting method for employee health insurance plans from liability accounting to revenue and expense accounting. \$654.6 M reported under the Miscellaneous Receipts and Donations category is attributed to that change in accounting method.



State Tax Mix  
FY 2020



State Revenue Mix  
FY 2020





## 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; 59980-416100;  
33810-416100; 37610-416100;  
38610-416100; 70512-416100;  
74510-416100

**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.

**TAX BASE:** The taxes are imposed on gallons of beer, flavored malt beverage, liquor, wine, and hard cider 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

**SALES (in gallons):**

	<u>Beer</u>	<u>Cider</u>	<u>Liquor</u>	<u>Wine</u>
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
FY 2019	117,879,132	1,097,465	12,019,378	12,543,176
FY 2020	112,905,990	1,036,804	12,838,379	13,234,845

**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

<b>REVENUE:</b>	FY 2016	\$48,309,706
	FY 2017	\$49,402,793
	FY 2018	\$51,577,857
	FY 2019	\$52,106,986
	FY 2020	\$52,895,093

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

<b>Fund</b>	<b>Beverage</b>	<b>Tax/Gallon</b>	<b>Total Revenue</b>
General	Beer	\$0.04	
	Liquor	1.00	
	Wine	0.20	
	Malt	0.05	
	Cider	0.115	\$19,728,320
State Construction Fund	Beer	0.0375	
	Liquor	1.17	
	Wine	0.16	\$21,131,729
Enforcement and Administration	Beer	0.0175	
	Liquor	0.11	
	Wine	0.04	\$3,833,670
Pension Relief Fund	Beer		
	Liquor	0.34	
	Wine		\$4,395,373
Addiction Services Fund	Beer	0.02	
	Liquor	0.06	
	Wine	0.02	\$3,241,471
Wine Grape Market Dev.	Beer		
	Liquor		
	Wine	0.05	\$564,530
<b>TOTAL TAXES</b>			<b>\$52,895,093</b>

### **CIGARETTE AND TOBACCO PRODUCTS TAX**

IC 6-7 ACCT. NO. 10880-416200;15050-416200;  
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 six 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 2016*	\$443,209,881
	FY 2017	\$434,331,371
	FY 2018	\$418,809,738
	FY 2019	\$404,978,021
	FY 2020	\$409,214,610

\*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**

\*Money in the Cigarette Tax Fund is distributed as follows:

- 1/6 goes to the Department of Natural Resources and the Department of Agriculture. Beginning July 1, 2019, \$1.8 M of this amount is transferred to the State Construction Fund.
- 1/6 is deposited in the Clean Water Indiana Fund.
- 2/3 goes to cities and towns based on population.

\*\*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.

**Distribution by Fund:**

Fund	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
General	\$244,511,809	\$239,443,797	\$230,569,273	\$222,657,931	\$225,146,693
Cigarette Tax	18,348,379	17,966,972	17,300,865	16,707,274	16,893,765
MH Centers	2,608,719	2,554,545	2,459,839	2,375,442	2,401,957
Pension Relief	23,609,535	23,118,639	22,261,540	21,497,749	21,737,713
Medicaid	10,696,023	10,473,636	10,085,338	9,739,461	9,848,024
HIP	117,612,872	115,167,435	110,897,725	107,092,835	108,288,235
State Retiree Health Benefit Trust	17,391,922	17,030,305	16,398,924	15,836,279	16,013,048
AHCDF	8,430,622	8,576,041	8,836,234	9,071,051	8,885,175
<b>TOTAL*</b>	<b>\$443,209,881</b>	<b>\$434,331,371</b>	<b>\$418,809,738</b>	<b>\$404,978,021</b>	<b>\$409,214,610</b>

\*Totals may not sum due to rounding.

**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 2016*	\$884
	FY 2017	\$175
	FY 2018	\$0
	FY 2019	\$370
	FY 2020	\$3,241

\*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
<b>Class A Transferees</b>				
\$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
<b>Class B Transferees</b>				
\$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
<b>Class C Transferees</b>				
\$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
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
2019	\$247,658	\$0	\$0	\$14,225	\$261,883
2020	\$139,151	\$0	\$0	\$6,731	\$145,882

\*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 2016*	\$1,012,812
	FY 2017	\$1,011,397
	FY 2018	\$1,073,548
	FY 2019	\$1,118,113
	FY 2020	\$852,241

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

DISTRIBUTION: Oil and Gas Fund

## RAIL CAR AND RAILROAD COMPANY PROPERTY TAX

IC 6-1.1-8;

ACCT. NO. 49310-419200 (RR);

IC 6-1.1-8.2

52010-419200 (Rail Car)

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 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.

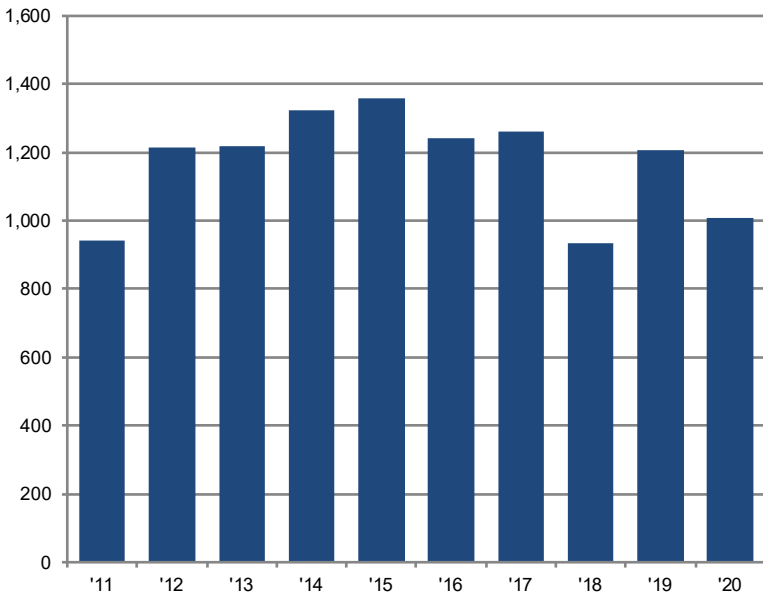
ADMINISTRATION: Department of Local Government Finance; Department of State Revenue

REVENUE:

	<u>Rail Car Companies</u>	<u>Railroad Companies</u>	<u>Total</u>
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
FY 2019	\$13,051,970	\$172,906	\$13,224,876
FY 2020	\$13,673,154	\$207,670	\$13,880,824

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 2011-2020**  
(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 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 certain intangible business expenses and directly related intangible interest expenses deducted from federal taxable income;
- (7) Add dividends paid to shareholders of captive real estate investment trusts;
- (8) Add exclusion for income attributable to discharge of certain business debt;
- (9) Add deduction for interest income from non-Indiana state and local bonds initially purchased after December 31, 2011;
- (10) 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: 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 (15% for digital manufacturing equipment) 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.
- **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 2016*	\$699,192,628
	FY 2017	\$730,919,434
	FY 2018	\$390,631,505
	FY 2019	\$603,018,597
	FY 2020	\$437,546,017

\*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. 45600-411250, 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 exclusion for income attributable to discharge of certain business debt.
- Add exempt insurance income due to federal treatment of active financing income.
- 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:	Coal Gasification Technology Investment	Headquarters Relocation
	Community Revitalization Enhancement District	Hoosier Business Investment
	EDGE	Individual Development Accounts
	Enterprise Zone Employment Expense	Industrial 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 2016*	\$120,198,273
	FY 2017	\$100,963,886
	FY 2018	\$105,943,674
	FY 2019	\$165,086,698
	FY 2020	\$131,507,313

\*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.

	Local Units	General Fund
FY 2016	\$50,318,148	\$ 69,880,125
FY 2017	\$48,079,309	\$ 54,197,380
FY 2018	\$40,460,676	\$ 67,599,315
FY 2019	\$43,223,996	\$121,862,702
FY 2020	\$66,034,679	\$65,472,633

### 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:	Coal Gasification Technology Investment	Hoosier Business Investment
	Community Revitalization Enhancement District	Indiana Comprehensive Health Insurance Association
	EDGE	Indiana Insurance Guaranty Association
	Energy-Saving Appliances	Industrial Recovery
	Enterprise Zone Employment Expense	Natural Gas-Powered Vehicles
	Enterprise Zone Loan Interest	School Scholarship Contributions
	Headquarters Relocation	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 2016	\$230,035,310	\$4,989,058
FY 2017	\$230,561,451	\$4,609,798
FY 2018	\$231,532,665	\$4,641,592
FY 2019	\$251,551,533	\$4,879,595
FY 2020	\$243,407,053	\$5,083,787

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% (A calculated tax rate based on statutory formula beginning January 1, 2021.)

**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

<b>REVENUE:</b>	FY 2016*	\$207,762,232
	FY 2017	\$185,087,040
	FY 2018	\$195,208,878
	FY 2019	\$217,376,717
	FY 2020	\$183,155,948

\*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.

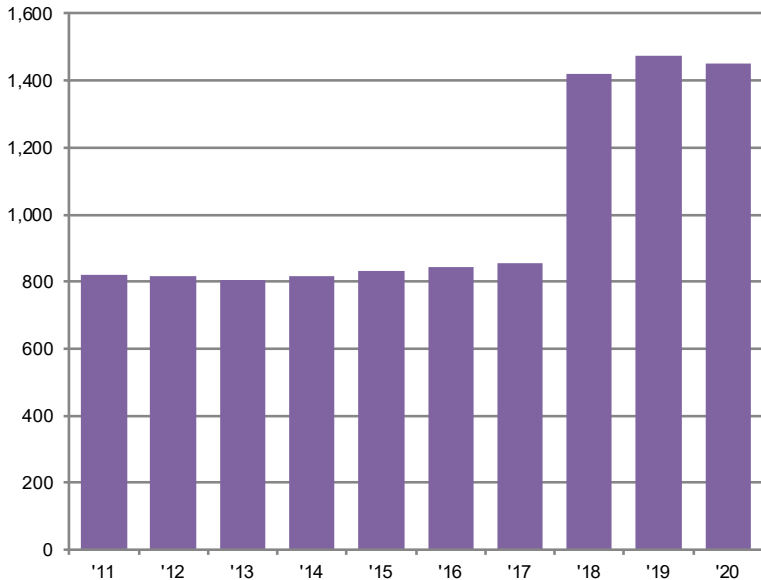
ADMINISTRATION: Corporate Tax Section, Compliance Tax Division, Department of State Revenue

REVENUE:	FY 2016	\$7,213,956
	FY 2017	\$8,526,299
	FY 2018	\$6,940,293
	FY 2019	\$6,032,216
	FY 2020	\$4,656,526

DISTRIBUTION: General Fund



Revenue from Fuel Taxes  
Fiscal Years 2011-2020  
(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.

2019 - \$0.30 per gal., effective July 1, 2019.  
2020 - \$0.31 per gal., effective July 1, 2020.

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.  
2019 - \$0.49 per gal., effective July 1, 2019.  
2020 - \$0.51 per gal., effective July 1, 2020.

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 the \$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 2016	\$845,384,339
FY 2017	\$854,529,446
FY 2018	\$1,420,134,725
FY 2019	\$1,474,857,367
FY 2020	\$1,449,017,912

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%
<b>TOTAL</b>	<b>100.00%</b>

\*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. 30124-414200, 414600; 30512-414300;  
41910-414200; 41930-414200; 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 2019, the rate of tax per gallon was \$0.29. For FY 2020, the rate of tax per gallon is \$0.30.

**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 3 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 2016*	\$556,824,109
	FY 2017	\$559,484,905
	FY 2018	\$852,320,272
	FY 2019	\$906,097,753
	FY 2020	\$871,459,119

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

**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 2020, the rate of tax per gallon of gasoline was \$0.30.

**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 2016	\$105,662
	FY 2017	\$101,844
	FY 2018	\$131,604
	FY 2019	\$164,867
	FY 2020	\$179,768

**DISTRIBUTION:** Fish and Wildlife Fund



## MOTOR CARRIER FUEL TAX

IC 6-6-4.1

ACCT. NO. 50510-414400;  
30512-414400, 427452

**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 2020, the rate of tax per gallon was \$0.49.

**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 U.S., 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 2016	\$422,472
	FY 2017	\$490,177
	FY 2018	\$433,558
	FY 2019	\$48,959,803
	FY 2020	\$47,928,013

**DISTRIBUTION:** State Highway Fund

## MOTOR CARRIER SURCHARGE TAX

IC 6-6-4.1-4.5

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

**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:** \$0.21 per gallon (before repeal).

**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 U.S., 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 2016	\$100,162,396
	FY 2017	\$101,955,896
	FY 2018	\$264,438,703
	FY 2019*	\$10,745,292
	FY 2020	\$0

**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.

\*Repealed by HEA 1290-2018.

## MOTOR FUEL INVENTORY TAX

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

**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 2016	\$0
	FY 2017	\$0
	FY 2018	\$6,633,067
	FY 2019	\$459,048
	FY 2020	\$437,312

DISTRIBUTION: Same as Gasoline Tax and Special Fuel Tax.

NOTE: The Inventory Tax is imposed only when there is an increase in Gasoline Tax or Special Fuel Tax.

### SPECIAL FUEL TAX

IC 6-6-2.5; IC 6-6-14-4

ACCT. NO. 30124-414300, 414400;  
32810-414300; 41920-414200;  
50510-414300, 414600

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 2019, the rate of tax per gallon of special fuel was \$0.48. For FY 2020, the rate of tax per gallon of special fuel is \$0.49. The fee schedule for alternative fuel decals is as follows:

	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 U.S. 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(l)) 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 2016**	\$186,164,458
	FY 2017	\$190,654,048
	FY 2018	\$298,978,516
	FY 2019	\$505,035,296
	FY 2020	\$526,008,731

\*Provided by the Department of Revenue.

\*\*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.

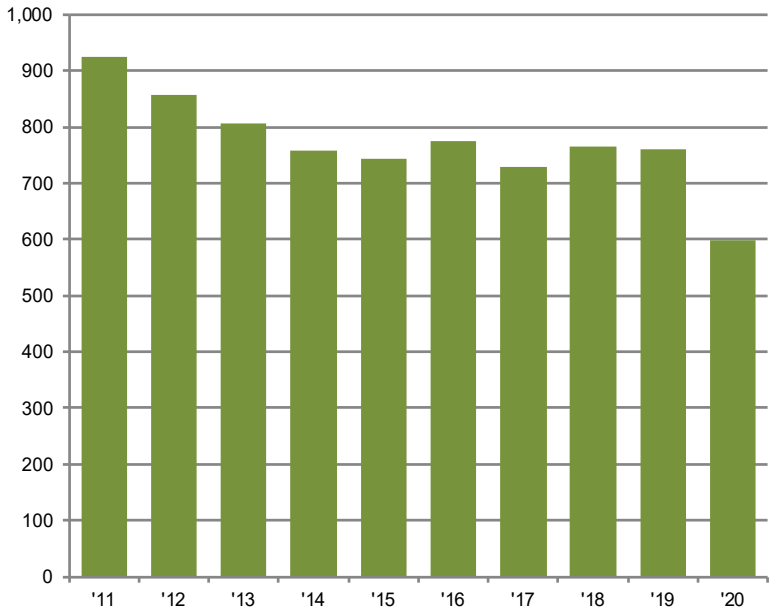
**ADMINISTRATION:** Department of State Revenue

REVENUE:	FY 2016	\$1,705,242
	FY 2017	\$1,842,576
	FY 2018	\$3,832,072
	FY 2019	\$3,854,356
	FY 2020	\$3,470,162

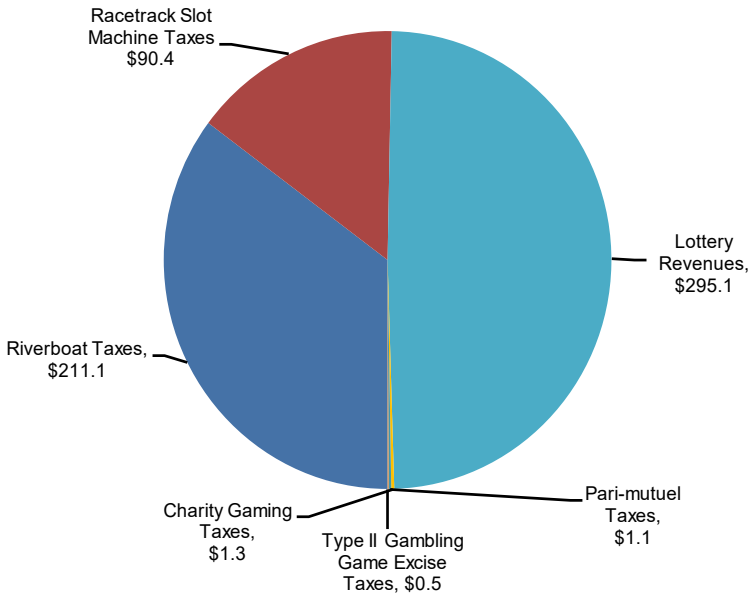
**DISTRIBUTION:** Beginning in FY 2018, 50% of the revenue collected from the Aviation Fuel Tax is distributed to the General Fund, with the remaining 50% distributed to the Airport Development Grant Fund.



State Revenue from All Gaming Sources  
 Fiscal Years 2011-2020  
 (Millions of Dollars)



State Gaming Revenue Mix  
 FY 2020  
 (Millions of Dollars)



## RIVERBOAT ADMISSION TAX

IC 4-33-12

ACCT. NO. 18810-415200 through  
18910-415200

TAXPAYER: A person or organization that held an owner's license for riverboat gambling operation. P.L. 255-2015 repealed the French Lick Casino admissions tax effective July 1, 2015. P.L. 268-2017 replaced the admission tax for all other riverboats with a supplemental wagering tax. These changes did not go into effect until July 1, 2018 for all riverboats except Casino Aztar, Evansville. (Casino Aztar, Evansville, moved inland and started paying supplemental wagering tax beginning in October 2017).

TAX BASE: Admissions to a riverboat.

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

ADMINISTRATION: Department of State Revenue

REVENUE:

	Date*	FY 2017	FY 2018	FY 2019	FY 2020
Ameristar/ East Chicago <sup>^</sup>	4/18/1997	\$6,205,992	\$6,183,741	\$142,446	N/A
Belterra/ Switzerland County	10/27/2000	3,184,386	3,112,002	77,061	N/A
Blue Chip/ Michigan City	8/22/1997	6,495,381	6,466,914	153,099	N/A
Tropicana/ Evansville	12/8/1995	3,187,803	4,428,985	N/A	N/A
French Lick/ Orange County	11/1/2006	N/A	N/A	N/A	N/A
Hollywood/ Lawrenceburg	12/13/1996	4,228,240	4,344,237	105,075	N/A
Horseshoe/ Hammond	6/29/1996	10,968,855	9,784,092	220,281	N/A
Horseshoe-S. Indiana/ Harrison County	11/20/1998	5,539,752	4,994,490	114,423	N/A
Majestic Star I/ Gary <sup>^</sup>	6/11/1996	2,375,363	2,652,426	56,910	N/A
Majestic Star II/ Gary <sup>^</sup>	6/11/1996	2,372,259	2,652,426	56,910	N/A
Rising Star/ Rising Sun	10/4/1996	2,182,830	2,180,010	51,048	N/A
<b>TOTAL</b>		<b>\$46,740,861</b>	<b>\$46,799,323</b>	<b>\$977,253</b>	<b>N/A</b>

\*First day of full-time operation.

<sup>^</sup>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: The admissions tax collected in June 2018 and reported in the table in FY 2019 were distributed along with the supplemental wagering tax in FY 2019. No admissions tax was collected in FY 2020.



## SUPPLEMENTAL WAGERING TAX

IC 4-33-13

ACCT. NO. 18810-415500  
through 18910-415500

**TAXPAYER:** A person or organization that holds an owner's license for riverboat gambling operations.

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

**RATE:** The amount of supplemental wagering tax imposed for a particular day is determined by multiplying the riverboat's adjusted gross receipts for that day by the quotient of:

- (1) the total riverboat admissions tax (under the repealed IC 4-33-12-1) that the riverboat's licensed owner paid beginning July 1, 2016, and ending June 30, 2017; divided by
- (2) the riverboat's adjusted gross receipts beginning July 1, 2016, and ending June 30, 2017.

The rate may not exceed the following when expressed as a percentage:

- (1) 4% before July 1, 2019.
- (2) 3.5% after June 30, 2019.

The rate on licensed owner operating an inland casino in Vigo County is equal to 2.9% of the riverboat's adjusted gross receipts for the day.

**ADMINISTRATION:** Department of State Revenue

**REVENUE:**

	<b>FY 2019</b>	<b>FY 2020</b>
Ameristar/ East Chicago	\$6,527,964	\$4,947,061
Belterra/ Switzerland County	3,174,991	2,178,607
Blue Chip/ Michigan City	5,721,093	3,850,654
Tropicana/ Evansville	4,088,016	3,029,501
Hollywood/ Lawrenceburg	4,207,721	3,295,568
Horseshoe/ Hammond	9,618,359	7,840,476
Horseshoe-S. Indiana/ Harrison County	4,837,450	3,690,694
Majestic Star I/ Gary	2,359,851	1,700,466
Majestic Star II/ Gary	2,159,465	1,254,536
Rising Star/ Rising Sun	1,664,802	1,009,344
<b>TOTAL</b>	<b>\$44,359,712</b>	<b>\$32,796,907</b>

**DISTRIBUTION:** The Department of State Revenue deposits supplemental wagering tax revenue in the General Fund. Revenue from the supplemental wagering 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 of riverboat admissions tax (under the repealed IC 4-33-12-1). P.L. 233-2007 provided that the riverboat admission tax distribution to the Indiana Horse Racing Commission be deposited in the State General Fund. 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 hold-harmless distribution from revenue from the riverboat wagering tax. The hold-harmless

distribution is capped at \$48 M. P.L. 268-2017 provides that after June 30, 2021, if the total AGR received by licensees from gambling games under the riverboat gambling law during the preceding state fiscal year is less than the total AGR received from gambling games during the state fiscal year ending June 30, 2020, then the \$48 M maximum amount of the hold-harmless distribution is reduced proportionately.

	FY 2017		FY 2018		FY 2019		FY 2020	
	Supplemental (for FY 2016 shortages)	Actual	Supplemental (for FY 2017 shortages)	Actual	Supplemental (for FY 2018 shortages)	Actual	Supplemental (for FY 2019 shortages)	Actual
General Fund	\$0	\$10,127,186	\$0	\$10,014,917	\$0	\$12,240,661	\$0	\$6,990,772
Mental Health Division	2,042,522	1,558,029	1,912,169	1,701,763	1,883,369	1,511,232	2,044,474	1,092,980
State Fair Commission	3,063,839	2,337,043	2,868,299	2,552,649	2,825,099	2,266,848	3,066,759	1,639,470
Dearborn County	5,467,986	1,409,413	4,395,202	1,448,079	4,294,677	1,437,599	4,595,526	1,096,020
Dearborn Co. Conv. & Vis. Bur.	546,792	140,941	439,515	144,808	429,463	143,760	459,547	109,602
East Chicago	2,932,094	2,068,664	2,848,350	2,061,247	2,806,447	2,223,470	2,873,781	1,649,020
Evansville	654,858	1,062,601	774,429	1,476,328	465,473	1,362,672	584,107	1,009,834
Gary	3,983,919	1,582,541	3,442,387	1,768,284	3,295,282	1,544,379	3,599,517	985,001
Hammond	513,837	3,444,430	1,346,288	3,261,364	1,455,000	3,279,547	1,540,309	2,613,492
Harrison County	6,666,590	3,693,168	5,667,607	3,329,660	5,833,841	3,301,248	6,253,348	2,460,463
Harrison Co. Conv. & Vis. Bur.	333,325	184,658	283,377	166,483	291,688	165,062	312,663	123,023
Lake County	7,429,851	3,310,167	10,392,084	7,090,895	7,513,833	7,047,395	8,059,427	5,247,513
Lake Co. Conv. & Vis. Bur.	668,672	657,674	673,445	765,787	680,095	634,266	725,338	472,276
LaPorte County	906,810	2,165,127	1,269,387	2,155,638	5,038,218	1,958,064	1,491,774	1,283,551
LaPorte Co. Conv. & Vis. Bur.	90,678	216,513	126,936	215,564	125,511	195,806	149,175	128,355
Lawrenceburg	5,467,986	1,409,413	4,395,202	1,448,079	4,294,677	1,437,599	4,595,526	1,096,020
Michigan City	906,810	2,165,127	1,269,387	2,155,638	1,255,139	1,958,064	1,491,774	1,283,551
NW Ind. Law Enf. Trng. Acad.	74,299	73,075	74,827	85,034	75,617	70,403	80,647	52,440
Ohio County	1,677,595	727,610	1,390,406	726,670	1,368,033	571,950	1,579,602	336,448
Ohio Co. Conv. & Vis. Bur.	167,757	72,761	139,039	72,667	136,802	57,195	157,958	33,645

	FY 2017		FY 2018		FY 2019		FY 2020	
	Supplemental (for FY 2016 shortages)	Actual	Supplemental (for FY 2017 shortages)	Actual	Supplemental (for FY 2018 shortages)	Actual	Supplemental (for FY 2019 shortages)	Actual
Rising Sun	1,677,595	727,610	1,390,406	726,670	1,368,033	571,950	1,579,602	336,448
Switzerland County	1,910,328	2,122,924	1,951,799	2,074,668	1,953,986	2,168,034	2,015,838	1,452,405
Switz. Co. Conv. & Vis. Bur.	95,515	106,146	97,588	103,733	97,698	108,402	100,790	72,620
Vanderburgh County	654,858	1,062,601	774,429	1,476,328	465,473	1,362,672	584,107	1,009,834
Vand. Co. Conv. & Vis. Bur.	65,484	106,260	77,441	147,633	46,546	136,267	58,409	100,983
<b>TOTAL</b>	<b>\$48,000,000</b>	<b>\$42,531,682</b>	<b>\$48,000,000</b>	<b>\$47,170,587</b>	<b>\$48,000,000</b>	<b>\$47,754,546</b>	<b>\$48,000,000</b>	<b>\$32,675,766</b>

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 Riverboat Admissions Tax and Riverboat Supplemental Wagering Tax distributions listed in the table to pay shortages in actual distributions during the preceding fiscal year. Beginning in FY 2014, the supplemental distribution is capped at \$48 M.

NOTE: Beginning in 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:** The riverboats are subject to graduated tax rates presented in the table below. Riverboats are allowed to deduct free play credits up to \$7 M for each year until FY 2021 and up to \$9 M annually thereafter. A separate graduated tax rate schedule applies to the riverboats that had less than \$75 M of AGR during the preceding state fiscal year. 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. The French Lick Historic Tax Credit provides 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. P.L. 293-2019 lowered the tax rate for certain tax brackets. The higher rate shown for the tax brackets below apply until FY 2021. The lower rate for each bracket as shown below apply starting FY 2022.

Taxable AGR Increment Earned July 1 to June 30	Tax Rate on AGR Increment At Least \$75 M in AGR	Tax Rate on AGR Increment Less Than \$75 M in AGR
\$25 M and under	10% or 15%	2.5% or 5%
Over \$25 M up to \$50 M	20%	10% or 20%
Over \$50 M up to \$75 M	25%	20% or 25%
Over \$75 M up to \$150 M	30%	30%
Over \$150 M up to \$600 M	35%	35%
Over \$600 M	40%	40%

**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. P.L. 268-2017 provides that after June 30, 2021, if the total AGR received by licensees from gambling games under the riverboat gambling law during the preceding state fiscal year is less than the total AGR received from gambling games during the state fiscal year ending June 30, 2020, then the \$33 M of wagering tax set aside for revenue sharing is reduced proportionately. 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. In the event that supplemental wagering tax revenue distributed to state agencies and local units is less than the FY 2002 distributions, riverboat wagering tax revenue in the General Fund will be utilized to make up the difference.

Wagering Tax revenue collected from the French Lick Casino is distributed as follows: 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 2017	FY 2018	FY 2019	FY 2020
Ameristar/E. Chicago <sup>^</sup>	4/18/1997	\$56,185,793	\$56,747,371	\$59,211,986	\$39,793,402
Belterra/Switzerland Co.	10/27/2000	25,775,477	24,709,233	25,168,972	14,581,107
Blue Chip/Michigan City	8/22/1997	38,253,214	35,796,239	36,544,439	25,358,450
Tropicana/Evansville	12/8/1995	28,615,102	34,487,225	35,185,744	24,253,256
French Lick Casino/Orange Co.	11/1/2006	15,756,709	18,208,028	19,719,741	12,273,477
Hollywood/Lawrenceburg <sup>^</sup>	12/13/1996	41,763,460	42,896,661	42,469,087	30,160,252
Horseshoe/Hammond	6/29/1996	123,350,724	123,599,060	118,095,639	90,952,382
Horseshoe S. Ind/Harrison Co. <sup>^</sup>	11/20/1998	69,575,438	67,013,403	61,338,778	41,655,389
Majestic Star I/Gary <sup>^</sup>	6/11/1996	17,671,509	18,088,617	16,858,365	10,619,056
Majestic Star II/Gary <sup>^</sup>	6/11/1996	7,092,128	7,271,054	7,590,605	3,448,168
Rising Star/Rising Sun	10/4/1996	5,670,322	5,066,643	4,830,303	1,933,153
<b>TOTAL</b>		<b>\$429,709,876</b>	<b>\$433,883,534</b>	<b>\$427,013,659</b>	<b>\$295,028,092</b>

\*First day of full-time operation.

<sup>^</sup>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 2017	FY 2018	FY 2019	FY 2020
Build Indiana Fund	\$27,704,832	\$0	\$0	\$0
IEDC	1,782,513	2,318,659	2,264,615	1,402,933
Revenue Sharing	33,000,000	33,000,000	33,000,000	33,000,000
General Fund - Wagering	289,891,568	317,322,674	311,600,731	200,291,259
Crawford County	357,853	465,488	454,639	281,649
Dubois County	357,853	465,488	454,639	281,649
East Chicago	10,340,983	15,459,708	13,549,654	8,702,723
Evansville	4,760,340	4,760,340	4,760,340	4,760,340
French Lick	756,218	983,674	960,746	595,184
Gary	4,613,229	6,860,658	5,607,510	3,005,227
Hammond	13,749,023	13,749,023	13,749,023	13,749,023
Harrison County	11,767,667	11,767,667	11,767,667	9,122,976
Lawrenceburg	7,793,786	11,628,498	9,761,029	6,646,638
Michigan City	7,268,170	9,668,318	8,421,824	5,569,908
Orange County	1,883,792	2,450,401	2,393,286	1,482,645
Orleans	428,748	557,708	544,709	337,448
Paoli	428,748	557,708	544,709	337,448
Rising Sun	1,032,088	1,425,638	1,106,524	383,201
Switzerland County	4,942,837	5,279,701	5,111,269	3,118,516
West Baden Springs	756,218	983,674	960,746	595,184
<b>TOTAL</b>	<b>\$423,616,466</b>	<b>\$439,705,026</b>	<b>\$427,013,658</b>	<b>\$293,663,951</b>

NOTE: 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 2016*	\$1,137,714
	FY 2017	\$1,050,002
	FY 2018	\$1,250,366
	FY 2019	\$1,206,065
	FY 2020	\$1,025,075

\*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 since FY 2008.

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

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 2016	\$255,682
	FY 2017	\$246,578
	FY 2018	\$236,126
	FY 2019	\$227,458
	FY 2020	\$211,396

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 2016	\$1,702,066
	FY 2017	\$1,619,040
	FY 2018	\$1,524,408
	FY 2019	\$1,434,923
	FY 2020	\$865,438

DISTRIBUTION: First \$150,000 is deposited in the Veterinary School Research Account (IC 4-31-12-22); the remainder is deposited in the Indiana Horse Racing Commission Operating Fund (IC 4-31-10).

### SLOT MACHINE WAGERING TAX

IC 4-35-8 ACCT. NO. 17036-740830; 36934-415420;  
36932-415410

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 beginning in FY 2014, each licensee will pay wagering tax on 91.5% of AGR that will include amounts used to support the horse racing industry. 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 beginning January 1, 2014.

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

RATE: Taxpayers remit the tax based on the following graduated rates.

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 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
FY 2019	\$51,173,758	\$67,857,190	\$119,030,948
FY 2020	\$39,579,577	\$50,829,448	\$90,409,025

DISTRIBUTION: General Fund

	<u>General Fund*</u>
FY 2016	\$110,890,616
FY 2017	\$114,029,451
FY 2018	\$114,842,692
FY 2019	\$119,376,139
FY 2020	\$90,409,025

\*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:	<u>Hoosier Park</u>	<u>Indiana Grand</u>	<u>Total</u>
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
FY 2019	\$6,434,930	\$8,117,988	\$14,552,918
FY 2020	\$5,302,117	\$6,499,877	\$11,801,994

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 2016	\$437,917
	FY 2017	\$477,463
	FY 2018	\$507,741
	FY 2019	\$557,903
	FY 2020	\$486,773

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
	FY 2019	\$2,500,000
	FY 2020	\$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.

## SPORTS WAGERING TAX

IC 4-36-9

ACCT. NO. 17036-415450; 38610-415450

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

TAX BASE: Adjusted gross receipts from sports wagering conducted on athletic and sporting events involving human competitors.

RATE: 9.5% on adjusted gross receipts received from sports wagering.

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2020	\$7,448,079
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DISTRIBUTION: The revenue will be deposited in the state General Fund. Of that revenue, 3.33% will be transferred to the Addiction Services Fund.

## STATE LOTTERY

IC 4-30-16

REVENUE BASE: The Lottery Commission is required to transfer surplus revenue from the Administrative Trust Fund after paying for the costs of prizes and operating expenses of the lottery.

ADMINISTRATION: Treasurer of State

REVENUE:	<u>Net Income</u>
FY 2016	\$289,982,148
FY 2017	\$278,430,156
FY 2018	\$301,150,356
FY 2019	\$316,725,474
FY 2020	\$295,124,846

**DISTRIBUTION:**

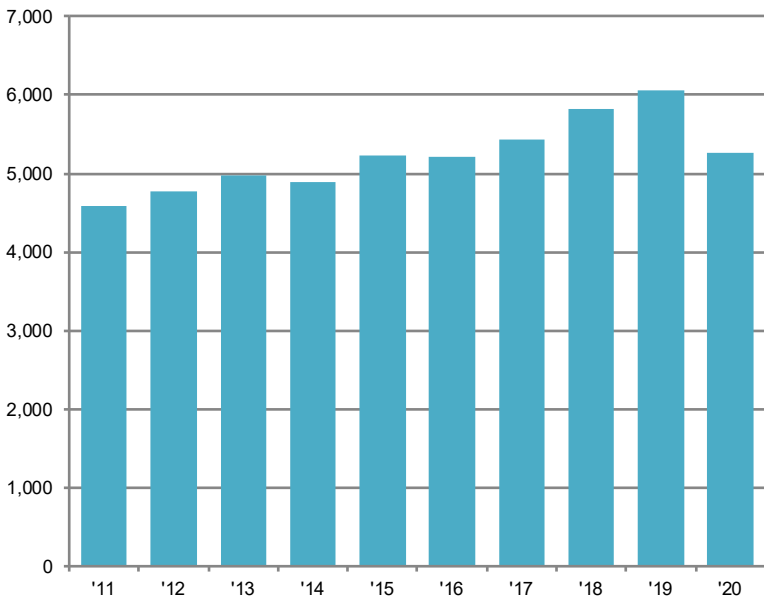
- (1) The Indiana State Teachers' Retirement Fund shall receive quarterly transfers of \$7.5 M (\$30 M annually).
- (2) The "K" portion of the Pension Relief Fund shall receive quarterly transfers of \$2.5 M (\$10 M annually).
- (3) The "M" portion of the Pension Relief Fund shall receive quarterly transfers of \$5 M (\$20 M annually).
- (4) Surplus revenue shall be deposited in the Build Indiana Fund until FY 2019 and in the Lottery Surplus Fund beginning in FY 2020.

	<u>Teachers' Retirement Fund*</u>	<u>Pension Relief Fund*</u>	<u>Build Indiana Fund*/ Lottery Surplus Fund</u>
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
FY 2019	\$30,000,000	\$30,000,000	\$248,964,576
FY 2020	\$30,000,000	\$30,000,000	\$235,124,846

\*Teachers' Retirement Fund is fund-account 74030-429499.  
 Pension Relief Fund is fund-account 74510-429499.  
 Build Indiana Fund is fund-account 30340-429499.  
 Lottery Surplus Fund is fund-account 76410-429499.

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 2011-2020  
(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
- Excess federal interest deduction
- Federal repatriated dividend deduction
- 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
- Qualified preferred stock

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 Income:** 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.
- **Government or Civic Group Capital Contribution:** Available for certain contributions made to a government or civic group.
- **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 is \$6,250, with benefits in excess of \$6,250 being phased in to become 100% deductible by tax year 2021.
- **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.
- **Infrastructure Fund Gift Contribution:** 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
--	1/1/15	3.40%
12/31/14	1/1/17	3.30%
12/31/16	--	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. Includes contributions to fund Indiana K-12 education expenses.
- **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 \$46,000. The credit amount depends on the number of qualifying children and family income. The maximum credit for 2019 was \$525.
- **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 (15% for digital manufacturing equipment) 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 \$50 M per year while the total logistics credit for all taxpayers is capped at \$5 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.
- **Industrial Recovery (Dinosaur):** A taxpayer may receive this credit only for qualified investments made before January 1, 2020.
- **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.
- **Redevelopment Tax Credit:** Awarded to taxpayers who redevelop or rehabilitate real property located within qualified redevelopment areas that are approved by the IEDC. The IEDC and a taxpayer must enter into an agreement before qualified investments are made, which determines the terms of the credit. Total credits may not exceed \$50 M in a fiscal year. Effective for qualified investments beginning January 1, 2020.
- **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 \$12.5 M in FY 2018, \$14.0 M in FY 2019, \$15 M in FY 2020 and \$16.5 M in 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 2016*	\$5,218,165,823
	FY 2017	\$5,435,292,456
	FY 2018	\$5,816,071,740
	FY 2019	\$6,056,960,339
	FY 2020**	\$5,271,814,147

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

\*\* FY 2020 revenue may not be inclusive of all CY 2019 income tax revenue due to the state income tax filing date extension provided in Executive Order #20-05.

DISTRIBUTION: General Fund

**INDIVIDUAL INCOME TAX  
TAX YEAR 2018 STATISTICS\*  
STATEWIDE TOTALS**

	Grand Total	
	Returns	Amount (\$)
<b>FEDERAL ADJUSTED GROSS INCOME</b>	<b>3,344,088</b>	<b>\$196,909,673,973</b>
<b>ADD-BACKS*</b>		
Net Operating Loss Deduction	16,667	\$1,664,652,616
Federal Bonus Depreciation	134,500	\$832,482,154
Section 179 Allowances	17,942	\$634,481,917
Out-of-State Municipal Bond Interest	30,605	\$260,323,795
Business Income Tax Deducted	11,953	\$39,261,063
Federal Non-conformity Adjustment	879	\$17,666,556
Domestic Production Activities Deduction (Repealed)	0	\$0
Deferral of Business indebtedness Discharge and Reacquisition	31	(\$576,357)
<b>TOTAL ADD-BACKS</b>	<b>177,871</b>	<b>\$3,384,691,191</b>
<b>TOTAL INDIANA INCOME</b>	<b>3,344,088</b>	<b>\$200,298,546,540</b>
<b>DEDUCTIONS</b>		
Social Security Benefits	465,949	\$6,711,361,785
Rent on Principal Residence	689,047	\$1,946,409,495
Homeowners Property Tax	1,440,861	\$1,873,956,294
Indiana Net Operating Loss	11,824	\$650,700,488
Civil Service Retirement Income	13,977	\$164,263,188
Military Service	32,259	\$159,791,119
Interest on U.S. Bonds	80,474	\$144,648,299
Railroad Retirements	8,007	\$133,015,039
Private School/Home School Expense	56,735	\$102,542,000
Partnership Long-term Care Premiums	17,369	\$50,192,054
National Guard/Reserve Active Pay**	2,029	\$39,031,370
Human Services	1,392	\$22,693,402
Unemployment Compensation	6,439	\$21,586,946
Enterprise Zone Employees	3,169	\$21,273,923
<b>Total Indiana Deductions</b>	<b>2,224,467</b>	<b>\$12,529,466,565</b>
<b>INDIANA ADJUSTED GROSS INCOME</b>	<b>3,306,837</b>	<b>\$187,762,586,000</b>
<b>EXEMPTIONS</b>		
\$1,000 Per Federal Exemption	3,276,042	\$6,229,267,308
\$1,500 Per Dependent Child	943,034	\$2,489,491,281
\$1,000 If Elderly or Blind	648,975	\$875,342,721
\$500 If Low Income and Elderly	336,507	\$217,887,710
<b>TOTAL EXEMPTIONS</b>	<b>3,276,153</b>	<b>\$9,814,779,657</b>
<b>INDIANA TAXABLE INCOME</b>	<b>3,157,907</b>	<b>\$179,205,823,163</b>

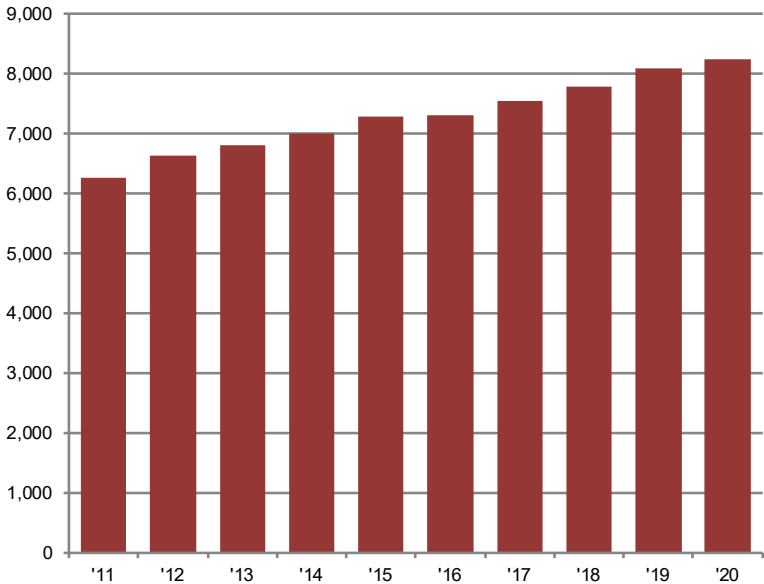
<b>TAX LIABILITY</b>		
State Income Tax	3,135,450	\$5,788,345,547
Local Option Income Tax	3,026,446	\$2,669,298,907
Use Tax on Out-of-State Purchases	17,180	\$1,496,003
Household Employment Tax	462	\$552,830
Indiana College Savings Plan Tax Credit Recapture	314	\$195,782
<b>TOTAL TAX</b>	<b>3,138,406</b>	<b>\$8,459,889,069</b>
<b>TAX PAYMENTS MADE</b>		
State Tax Withholding	2,905,800	\$4,987,134,440
Estimated Tax Payments	236,379	\$1,214,795,646
Local Tax Withholding	2,584,736	\$1,990,949,041
<b>TOTAL TAX PAYMENTS MADE</b>	<b>3,142,179</b>	<b>\$8,192,879,127</b>
<b>TAX CREDITS</b>		
Taxes Paid to Other States	165,888	\$235,638,816
Earned Income Tax Credit	479,524	\$94,412,050
Indiana 529 College Savings Plan Contributions	110,564	\$74,330,197
Taxes Paid to Localities in Other States	49,608	\$32,366,541
Business Research Expenses	2,515	\$25,098,364
Unified Tax Credit for the Elderly	140,274	\$10,244,170
School Scholarship Contribution	3,204	\$8,877,075
Indiana College/University Donations	68,557	\$7,112,740
Economic Development for a Growing Economy (EDGE) Credit	693	\$8,753,024
Venture Capital Investment	613	\$5,110,579
Lake County Homeowner's Property Taxes	16,837	\$4,710,541
Public School Educator Expense	38,800	\$4,220,380
Neighborhood Assistance Program Contributions	1,964	\$1,916,296
Hoosier Business Investment Tax Credit	64	\$1,085,825
Industrial Recovery (Dinosaur)	6	\$971,507
Adoption Tax Credit	1,453	\$663,475
Wages Paid to Enterprise Zone Employees	165	\$622,766
Residential Historic Building	162	\$357,501
Ethanol Production Credit	8	\$338,303
Historic Building Rehabilitation Expenses	46	\$253,272
Community Revitalization Enhancement Credit	23	\$137,545
Individual Development Account Contributions	52	\$84,374
EZ Investment Cost	10	\$48,815
Interest Earned on Loans to Enterprise Zone Businesses	17	\$28,985
<b>TOTAL CREDITS</b>	<b>990,939</b>	<b>\$518,035,897</b>
<b>REFUNDS/TAXES OWED</b>		
Overpayments Donated to Nongame Fund	8,978	\$156,426
Overpayments Donated to the Military Family Relief Fund	6,214	\$115,531
Overpayments Donated to the Public K-12 Education Fund	6,215	\$118,397
Total Refunds	2,253,462	\$804,601,709
Total Owed	962,642	\$800,103,109

\*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.



**Revenue from Sales Taxes**  
**Fiscal Years 2011-2020**  
(Millions of Dollars)



**SALES AND USE TAX**

IC 6-2.5

ACCT. NO. 10850-412010, 412600, 412700;  
30124-412010, 412600, 412700; 30512-412700;  
44228-412700; 45760-412010, 412600, 412700;  
52010-412010, 412600, 412700; 77710-412700

**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
- Ethanol Production
- Riverboat Building
- Out-of-State Vehicle Purchases

**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; data center equipment purchased by qualified data centers.

**ADMINISTRATION:** Sales Tax Division, Department of State Revenue

REVENUE:

	FY 2016*	FY 2017	FY 2018	FY 2019	FY 2020
General Fund	\$7,222,595,529	\$7,489,531,801	\$7,662,056,914	\$7,914,251,306	\$8,042,009,119
Motor Vehicle Highway Account					
Local Road and Bridge Matching	72,634,177	55,180,729	60,546,298	64,195,994	54,982,841
Grant Fund					
Special Transportation	0	0	60,546,297	96,293,991	82,474,262
Flexibility Fund					32,975,849
State Highway Fund					8,243,962
Industrial Rail Service Fund	2,114,521	2,219,709	2,285,158	2,367,935	2,432,851
Commuter Rail Service Fund	8,986,433	9,394,474	9,656,633	10,006,433	10,280,758
<b>TOTAL</b>	<b>\$7,306,330,660</b>	<b>\$7,556,326,713</b>	<b>\$7,795,091,300</b>	<b>\$8,087,115,659</b>	<b>\$8,233,399,642</b>

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

DISTRIBUTION: Sales and use tax revenue was distributed as follows in FY 2016:

- 98.848% to the state 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.

Beginning in FY 2017, gasoline use tax was distributed differently than all other sales and use tax revenue. Revenue distribution for FY 2017 through FY 2020 was as follows:

<b>Gasoline Use Tax</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
General Fund	85.714%	71.428%	64.285%	53.575%
Motor Vehicle Highway Account	14.286%	14.286%	14.286%	14.286%
Local Road and Bridge Matching Grant Fund		14.286%	21.429%	21.429%
Special Transportation Flexibility Fund				8.568%
State Highway Fund				2.142%
<b>All Other Sales Tax</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
General Fund	99.838%	99.838%	99.838%	99.838%
Industrial Rail Service Fund	0.031%	0.031%	0.031%	0.031%
Commuter Rail Service Fund	0.131%	0.131%	0.131%	0.131%

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 2021\***

<b>County</b>	<b>Property Tax Relief</b>	<b>Expenditure</b>	<b>Special Purpose</b>	<b>Total Tax Rate</b>
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%	1.700%	-	2.700%
Clark	0.500%	1.500%	-	2.000%
Clay	0.750%	1.350%	0.250%	2.350%
Clinton	0.500%	1.950%	-	2.450%
Crawford	-	1.000%	-	1.000%
Daviess	0.250%	1.250%	-	1.500%
Dearborn	-	1.200%	-	1.200%
Decatur	0.080%	1.770%	0.650%	2.500%
DeKalb	0.500%	1.630%	-	2.130%
Delaware	0.250%	1.250%	-	1.500%
Dubois	-	1.200%	-	1.200%
Elkhart	0.250%	1.500%	0.250%	2.000%
Fayette	1.120%	1.200%	0.250%	2.570%
Floyd	0.100%	1.250%	-	1.350%
Fountain	0.100%	1.450%	0.550%	2.100%
Franklin	-	1.500%	-	1.500%
Fulton	0.480%	1.950%	0.250%	2.680%
Gibson	-	0.900%	-	0.900%
Grant	1.000%	1.540%	0.010%	2.550%
Greene	-	1.950%	-	1.950%
Hamilton	-	1.100%	-	1.100%
Hancock	0.250%	1.540%	0.150%	1.940%
Harrison	-	1.000%	-	1.000%
Hendricks	0.150%	1.550%	-	1.700%
Henry	0.250%	1.450%	-	1.700%
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	-	0.900%	-	0.900%
Jennings	0.250%	2.250%	-	2.500%
Johnson	-	1.200%	-	1.200%
Knox	-	1.200%	-	1.200%
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	0.039%	1.731%	0.250%	2.020%
Marshall	-	1.000%	0.250%	1.250%
Martin	0.250%	2.250%	-	2.500%
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%

<b>County</b>	<b>Property Tax Relief</b>	<b>Expenditure</b>	<b>Special Purpose</b>	<b>Total Tax Rate</b>
Noble	0.250%	1.500%	-	1.750%
Ohio	-	1.500%	-	1.500%
Orange	-	1.750%	-	1.750%
Owen	-	1.600%	-	1.600%
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	0.350%	2.500%	-	2.850%
Putnam	0.250%	1.850%	-	2.100%
Randolph	0.500%	1.750%	0.250%	2.500%
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	-	1.600%	-	1.600%
Spencer	0.039%	0.761%	-	0.800%
Starke	0.060%	1.000%	0.650%	1.710%
Steuben	0.290%	1.500%	-	1.790%
Sullivan	-	1.700%	-	1.700%
Switzerland	-	1.250%	-	1.250%
Tippecanoe	0.141%	1.139%	-	1.280%
Tipton	0.200%	2.000%	0.400%	2.600%
Union	-	1.750%	0.250%	2.000%
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%	-	1.250%
Wells	0.300%	1.800%	-	2.100%
White	0.070%	2.250%	-	2.320%
Whitley	0.033%	1.650%	-	1.683%

\*Based on CY 2021 Local Income Tax Certified Distribution Estimates as of September 15, 2020, revised November 20, 2020, and rates effective on January 1, 2021.

## 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 August 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 2 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 2021 Certified Distributions and Rates\***

<b>County</b>	<b>Rate</b>	<b>Distribution</b>	<b>County</b>	<b>Rate</b>	<b>Distribution</b>
Adams	0.374%	\$3,086,727	Madison	0.500%	\$14,044,898
Allen	0.368%	\$40,448,045	Marion	0.039%	\$10,019,261
Benton	0.290%	\$575,194	Martin	0.250%	\$556,201
Brown	0.500%	\$2,003,063	Miami	1.060%	\$6,873,117
Carroll	0.200%	\$954,998	Monroe	0.052%	\$1,959,945
Cass	1.000%	\$8,077,575	Montgomery	0.700%	\$5,940,955
Clark	0.500%	\$15,252,703	Morgan	1.002%	\$18,370,544
Clay	0.750%	\$4,184,901	Noble	0.250%	\$2,672,535
Clinton	0.500%	\$3,405,754	Parke	0.500%	\$1,531,375
Daviess	0.250%	\$1,902,015	Perry	0.085%	\$328,538
Decatur	0.080%	\$501,160	Posey	0.056%	\$469,293
DeKalb	0.500%	\$5,875,605	Pulaski	0.350%	\$813,833
Delaware	0.250%	\$5,678,982	Putnam	0.250%	\$1,984,747
Elkhart	0.250%	\$14,290,945	Randolph	0.500%	\$2,476,763
Fayette	1.120%	\$4,635,185	Ripley	0.130%	\$968,186
Floyd	0.100%	\$2,721,079	Rush	0.090%	\$334,733
Fountain	0.100%	\$370,942	St. Joseph	0.600%	\$45,398,521
Fulton	0.480%	\$2,147,617	Scott	0.160%	\$715,486
Grant	1.000%	\$12,331,396	Spencer	0.039%	\$205,209
Hancock	0.250%	\$6,275,397	Starke	0.060%	\$261,816
Hendricks	0.150%	\$8,325,302	Steuben	0.290%	\$2,745,418
Henry	0.250%	\$2,435,705	Tiptecanoe	0.141%	\$6,696,800
Howard	0.500%	\$10,151,856	Tipton	0.200%	\$768,122
Jackson	0.500%	\$5,372,820	Vanderburgh	0.097%	\$4,748,693
Jasper	0.850%	\$6,858,786	Wabash	0.500%	\$3,900,469
Jay	0.600%	\$2,273,545	Warren	0.320%	\$699,817
Jennings	0.250%	\$1,355,642	Wells	0.300%	\$2,285,503
LaGrange	0.150%	\$1,448,852	White	0.070%	\$396,058
Lake	1.000%	\$133,641,457	Whitley	0.033%	\$315,420
Lawrence	0.500%	\$5,194,198			

\*Based on CY 2021 Local Income Tax Certified Distribution Estimates as of September 15, 2020, revised November 20, 2020, and rates effective on January 1, 2021.

**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 22 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. For ordinances adopted after June 30, 2019, not more than 20% of the revenue from the imposed tax may be used for operating expenses for correctional facilities and rehabilitation facilities in the county. 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 LPTRC 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. The DLGF withholds a portion of Lake County's economic development allocation to be distributed to the Northwest Indiana Regional Development Authority.

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 2021 Expenditure Rate Allocations\***

<b>County</b>	<b>Public Safety</b>	<b>Economic Development</b>	<b>Correctional Facility</b>	<b>Certified Shares</b>	<b>Expenditure Rate</b>
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%	0.250%	0.200%	1.000%	1.700%
Clark	0.250%	0.250%	-	1.000%	1.500%
Clay	0.350%	-	-	1.000%	1.350%
Clinton	0.500%	0.250%	0.200%	1.000%	1.950%
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%	0.200%	0.600%	1.200%
Elkhart	0.250%	0.250%	-	1.000%	1.500%
Fayette	-	-	0.200%	1.000%	1.200%
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	0.550%	0.200%	0.200%	1.000%	1.950%
Gibson	-	0.500%	0.200%	0.200%	0.900%
Grant	-	0.240%	-	1.300%	1.540%
Greene	0.500%	0.250%	0.200%	1.000%	1.950%
Hamilton	0.100%	-	-	1.000%	1.100%
Hancock	0.240%	0.100%	0.200%	1.000%	1.540%
Harrison	0.250%	-	-	0.750%	1.000%
Hendricks	0.100%	0.250%	0.200%	1.000%	1.550%
Henry	0.250%	-	0.200%	1.000%	1.450%
Howard	0.100%	0.200%	-	0.700%	1.000%
Huntington	0.340%	0.250%	0.200%	1.160%	1.950%
Jackson	0.150%	0.250%	0.100%	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%	0.200%	-	0.900%
Jennings	1.000%	0.250%	-	1.000%	2.250%
Johnson	-	-	0.200%	1.000%	1.200%
Knox	-	0.400%	0.200%	0.600%	1.200%
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%	-	-	1.231%	1.731%
Marshall	-	-	-	1.000%	1.000%
Martin	0.250%	1.200%	-	0.800%	2.250%
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%

<b>County</b>	<b>Public Safety</b>	<b>Economic Development</b>	<b>Correctional Facility</b>	<b>Certified Shares</b>	<b>Expenditure Rate</b>
Noble	0.250%	0.250%	-	1.000%	1.500%
Ohio	0.500%	-	-	1.000%	1.500%
Orange	0.500%	0.250%	-	1.000%	1.750%
Owen	0.100%	0.300%	0.200%	1.000%	1.600%
Parke	0.250%	0.340%	-	1.560%	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	0.600%	0.500%	-	1.400%	2.500%
Putnam	0.400%	0.250%	0.200%	1.000%	1.850%
Randolph	0.250%	0.250%	-	1.250%	1.750%
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	0.350%	0.250%	-	1.000%	1.600%
Spencer	-	0.500%	-	0.261%	0.761%
Starke	-	0.500%	-	0.500%	1.000%
Steuben	0.250%	0.250%	-	1.000%	1.500%
Sullivan	-	1.500%	0.200%	-	1.700%
Switzerland	0.250%	-	-	1.000%	1.250%
Tippecanoe	0.180%	0.400%	-	0.559%	1.139%
Tipton	0.130%	0.374%	-	1.496%	2.000%
Union	0.500%	0.250%	-	1.000%	1.750%
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%	0.100%	1.710%	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%	0.200%	1.000%	1.650%

\*Based on CY 2021 Local Income Tax Certified Distribution Estimates as of September 15, 2020, revised November 20, 2020, and rates effective on January 1, 2021.

**Local Income Tax  
CY 2021 Expenditure Rate Distributions\***

County	Estimated Initial Allocations				Estimated Additional Revenue				Total Expenditure Revenue
	Low Freeze Distribution	PSAP Distribution	Correctional Facility	School Corp. & Civil Unit Distribution	Public Safety	Economic Development	Certified Shares		
Adams	-	-	-	-	\$2,063,321	\$3,301,313	\$4,951,989	\$10,316,603	
Allen	-	-	-	-	\$10,994,304	\$58,269,811	\$53,003,540	\$122,267,655	
Bartholomew	-	-	\$5,426,895	\$6,783,619	\$1,356,724	\$6,783,619	\$27,134,475	\$47,485,332	
Benton	-	\$495,857	-	\$495,857	-	\$495,857	\$1,487,572	\$2,975,143	
Blackford	-	-	-	\$592,387	\$592,386	\$592,386	\$1,777,159	\$3,554,318	
Boone	-	-	-	-	\$18,078,663	-	\$36,157,326	\$54,235,989	
Brown	\$2,096,806	-	-	\$1,001,531	\$1,001,531	\$1,001,531	\$3,004,595	\$8,105,994	
Carroll	\$3,024,002	\$429,749	\$954,998	\$1,193,748	-	\$716,249	\$3,581,244	\$9,899,990	
Cass	-	-	\$1,615,515	\$2,019,394	\$2,019,394	\$2,019,394	\$6,058,181	\$13,731,878	
Clark	-	-	-	\$7,626,352	\$7,626,352	\$7,626,352	\$22,879,055	\$45,758,111	
Clay	-	\$557,987	-	\$1,394,967	\$1,394,967	-	\$4,184,901	\$7,532,822	
Clinton	-	-	\$1,362,302	\$1,702,877	\$3,405,754	\$1,702,877	\$5,108,632	\$13,282,442	
Crawford	-	-	-	\$466,220	-	\$466,220	\$932,439	\$1,864,879	
Daviess	-	-	-	\$1,902,015	-	\$1,902,015	\$5,706,044	\$9,510,074	
Dearborn	-	-	\$2,925,998	-	\$5,851,996	-	\$8,777,995	\$17,555,989	
Decatur	-	-	-	\$1,566,124	\$1,566,124	\$1,566,124	\$6,389,787	\$11,088,159	
DeKalb	-	-	\$1,527,657	\$2,937,803	\$2,937,803	\$2,937,803	\$8,813,407	\$19,154,473	
Delaware	-	-	-	-	\$5,678,982	\$9,086,372	\$13,629,558	\$28,394,912	
Dubois	-	-	\$2,967,738	-	-	\$5,935,476	\$8,903,213	\$17,806,427	
Elkhart	-	-	-	\$14,290,945	\$14,290,945	\$14,290,945	\$42,872,833	\$85,745,668	
Fayette	-	-	\$827,712	-	-	-	\$4,138,558	\$4,966,270	
Floyd	-	-	\$5,442,159	\$6,802,698	-	\$8,163,238	\$13,605,397	\$34,013,492	

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	-	-	-	\$927,355	\$927,355	\$741,884	\$2,782,063	\$5,378,657	
Franklin	-	\$360,000	-	\$1,582,400	\$1,582,400	\$1,582,400	\$4,747,199	\$9,494,399	
Fulton	-	\$626,388	\$894,840	\$1,118,551	\$1,834,423	\$894,840	\$3,355,651	\$8,724,693	
Gibson	-	-	\$1,877,964	-	-	\$4,694,910	\$1,877,964	\$8,450,838	
Grant	-	-	-	-	-	\$2,959,535	\$16,030,815	\$18,990,350	
Greene	-	-	\$1,303,669	-	\$3,259,172	\$1,629,586	\$6,518,345	\$12,710,772	
Hamilton	-	\$18,842,613	-	-	-	-	\$188,426,129	\$207,268,742	
Hancock	-	\$1,004,064	\$5,020,318	\$6,275,397	\$5,020,318	\$2,510,159	\$18,826,191	\$38,656,446	
Harrison	-	-	-	\$2,467,813	\$2,467,813	-	\$4,935,625	\$9,871,251	
Hendricks	-	\$5,550,202	\$11,100,403	\$13,875,504	-	\$13,875,504	\$41,626,511	\$86,028,124	
Henry	-	-	\$1,948,564	-	\$2,435,705	-	\$9,742,819	\$14,127,088	
Howard	-	\$2,030,371	-	-	-	\$4,060,743	\$14,212,599	\$20,303,713	
Huntington	-	\$765,875	\$1,701,943	\$2,127,429	\$2,127,429	\$2,127,429	\$7,743,842	\$16,593,947	
Jackson	-	-	\$1,074,564	\$2,686,410	\$1,611,846	\$2,686,410	\$8,059,230	\$16,118,460	
Jasper	\$2,937,174	-	-	\$2,017,290	\$2,017,290	\$2,017,290	\$6,051,871	\$15,040,915	
Jay	\$1,515,697	-	-	\$947,311	\$757,848	\$947,311	\$2,841,931	\$7,010,098	
Jefferson	-	-	\$1,583,154	-	\$2,770,519	\$2,770,519	-	\$7,124,192	
Jennings	-	-	-	\$1,355,642	\$5,422,566	\$1,355,642	\$4,066,924	\$12,200,774	
Johnson	-	-	\$10,058,187	\$12,572,734	-	-	\$37,718,203	\$60,349,124	
Knox	-	-	\$1,727,321	-	-	-	\$5,181,962	\$10,363,924	
Kosciusko	-	-	-	-	-	\$3,454,641	\$16,791,981	\$23,988,544	
LaGrange	-	-	-	\$2,414,753	\$2,414,753	\$2,414,753	\$7,244,259	\$14,488,518	
Lake	-	-	-	-	\$33,410,364	\$33,410,364	-	\$66,820,728	
LaPorte	-	-	-	\$6,632,931	-	\$11,939,275	\$6,632,931	\$25,205,137	
Lawrence	-	-	-	\$2,597,099	\$2,597,099	-	\$7,791,297	\$12,985,495	

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	-	-	-	-	\$7,022,449	-	-	\$28,089,795	\$35,112,244
Marion	\$58,564,359	\$11,900,000	-	-	\$127,147,979	-	-	\$242,472,247	\$440,084,585
Marshall	-	-	-	\$3,347,877	-	-	-	\$10,043,632	\$13,391,509
Marlin	-	-	-	-	\$556,201	\$2,669,765	\$1,779,843	\$3,756,751	\$5,005,809
Miami	-	-	-	-	\$1,620,407	\$2,592,651	\$3,756,751	\$7,969,809	\$13,391,509
Monroe	-	\$2,474,525	-	-	\$6,984,668	-	\$35,876,828	\$45,336,021	\$13,391,509
Montgomery	-	-	-	-	\$5,092,247	-	\$8,487,079	\$13,579,326	\$13,579,326
Morgan	\$4,913,479	-	-	\$4,583,469	\$4,583,469	\$3,666,775	\$13,750,407	\$31,497,599	\$31,497,599
Newton	-	-	-	\$855,979	-	-	\$2,567,936	\$3,423,915	\$3,423,915
Noble	-	-	-	\$2,672,536	\$2,672,535	\$2,672,535	\$8,017,606	\$16,035,212	\$16,035,212
Ohio	-	\$706,885	-	\$353,443	-	-	\$1,060,327	\$2,120,655	\$2,120,655
Orange	-	\$88,982	-	\$889,820	\$1,690,659	\$889,820	\$2,669,461	\$6,228,742	\$6,228,742
Owen	-	\$422,515	\$845,030	\$1,056,287	-	\$1,267,545	\$3,168,862	\$6,760,239	\$6,760,239
Parke	\$1,715,140	-	-	\$765,688	\$765,688	\$1,041,335	\$2,297,063	\$6,584,914	\$6,584,914
Perry	-	-	-	-	\$970,858	\$1,941,715	\$1,846,183	\$4,758,756	\$4,758,756
Pike	-	-	-	-	\$759,604	\$1,519,207	-	\$2,278,811	\$2,278,811
Porter	-	-	-	-	-	\$29,338,864	-	\$29,338,864	\$29,338,864
Posey	-	-	-	-	\$2,095,058	\$4,190,117	\$3,720,824	\$10,005,999	\$10,005,999
Pulaski	\$930,095	-	-	\$581,309	\$1,395,142	\$1,162,618	\$1,743,927	\$5,813,091	\$5,813,091
Putnam	-	\$714,509	\$1,587,798	\$1,984,748	\$2,461,087	\$1,984,747	\$5,954,242	\$14,687,131	\$14,687,131
Randolph	-	-	-	\$1,238,381	\$1,238,381	\$1,238,381	\$4,953,526	\$8,668,669	\$8,668,669
Ripley	-	-	-	\$1,861,895	-	\$1,861,895	\$5,585,686	\$9,309,476	\$9,309,476
Rush	-	\$297,541	-	\$929,815	\$297,541	\$929,815	\$2,789,443	\$5,244,154	\$5,244,154
St. Joseph	-	-	-	-	\$18,903,448	\$30,245,517	\$37,776,651	\$86,925,616	\$86,925,616
Scott	-	-	-	-	\$3,353,840	-	\$4,471,786	\$7,825,626	\$7,825,626

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		
Shelby	-	\$1,148,791	-	\$2,871,976	\$2,871,976	\$2,871,976	\$8,615,929	\$18,380,648	
Spencer	-	-	-	-	-	\$2,637,653	\$1,377,382	\$4,015,035	
Starke	-	-	-	\$1,090,901	-	\$2,181,801	\$1,090,900	\$4,363,602	
Steuben	-	-	-	\$2,366,740	\$2,366,740	\$2,366,740	\$7,100,219	\$14,200,439	
Sullivan	-	-	\$874,124	-	-	\$6,555,929	-	\$7,430,053	
Switzerland	-	-	-	-	\$481,040	-	\$1,924,158	\$2,405,198	
Tippecanoe	-	-	-	-	\$8,543,047	\$18,984,550	\$26,526,162	\$54,053,759	
Tipton	-	\$499,280	-	\$960,153	-	\$1,436,389	\$4,785,402	\$7,681,224	
Union	-	-	-	\$380,415	\$760,831	\$380,415	\$1,141,246	\$2,662,907	
Vanderburgh	-	-	-	-	\$9,841,852	-	\$44,460,565	\$54,302,417	
Vermillion	-	-	-	-	\$2,499,555	\$833,185	\$1,666,370	\$4,999,110	
Vigo	-	\$2,229,146	\$4,458,292	\$5,572,865	\$4,458,292	\$11,145,730	\$11,145,730	\$39,010,055	
Wabash	\$3,120,375	\$702,084	\$780,094	\$1,950,235	\$1,950,235	\$1,950,235	\$8,268,994	\$18,722,252	
Warren	\$656,078	-	-	\$546,732	\$656,078	\$437,385	\$1,640,195	\$3,936,468	
Warrick	-	-	-	-	-	\$12,119,597	-	\$12,119,597	
Washington	-	\$107,656	-	\$1,345,701	\$1,453,358	\$1,722,498	\$6,136,399	\$10,765,612	
Wayne	-	-	-	\$3,446,499	-	\$3,446,499	\$10,339,497	\$17,232,495	
Wells	\$3,047,337	-	-	\$1,904,586	\$1,142,751	\$1,904,586	\$5,713,756	\$13,713,016	
White	-	-	-	\$1,414,494	-	\$1,414,494	\$9,901,458	\$12,730,446	
Whitley	-	-	\$1,917,447	\$2,396,809	\$2,396,808	\$1,917,447	\$7,190,425	\$15,818,936	

\*Based on CY 2021 Local Income Tax Certified Distribution Estimates as of September 15, 2020, revised November 20, 2020, and rates effective on January 1, 2021.

## 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 2021 Certified Distributions and Rates\*

County	Rate	Distribution	Citation	Purpose
Clay	0.250%	\$1,394,967	IC 6-3.6-7-25	Correctional Facility
Decatur	0.650%	\$4,071,923	IC 6-3.6-7-7.5	Correctional Facility
Elkhart	0.250%	\$14,290,945	IC 6-3.6-7-8	Correctional Facility
Fayette	0.250%	\$1,034,639	IC 6-3.6-7-26	Courthouse
Fountain	0.550%	\$2,040,180	IC 6-3.6-7-8.5	Correctional Facility
Fulton	0.250%	\$1,118,551	IC 6-3.6-7-8.7	Correctional Facility
Grant	0.010%	\$123,314		Economic Development Corporation
Hancock	0.150%	\$3,765,238	IC 6-3.6-7-9	Library
Howard	0.250%	\$5,075,928	IC 6-3.6-7-10	Correctional Facility
Jackson	0.100%	\$1,074,564	IC 6-3.6-7-11	Correctional Facility
Jasper	0.150%	\$1,210,374	IC 6-3.6-7-12	Correctional Facility
Marion	0.250%	\$63,573,989	IC 6-3.6-7-27	Central Mass Transit
Marshall	0.250%	\$3,347,877	IC 6-3.6-7-14	Correctional Facility
Miami	0.250%	\$1,620,407	IC 6-3.6-7-15	Correctional Facility
Monroe	0.095%	\$3,594,493	IC 6-3.6-7-16	Correctional Facility
Perry	0.500%	\$1,941,715	IC 6-3.6-7-17	Correctional Facility
Randolph	0.250%	\$1,238,381	IC 6-3.6-7-19	Courthouse
Rush	0.600%	\$2,231,555	IC 6-3.6-7-19.5	Correctional Facility
Scott	0.250%	\$1,117,947	IC 6-3.6-7-20	Correctional Facility
Starke	0.650%	\$2,836,341	IC 6-3.6-7-21	Correctional Facility
Tipton	0.400%	\$1,536,245	IC 6-3.6-7-21.5	Correctional Facility
Union	0.250%	\$380,415	IC 6-3.6-7-22	Courthouse
Vigo	0.250%	\$5,572,865	IC 6-3.6-7-25	Correctional Facility

Delaware, Hamilton, Hancock, Johnson, Madison, and Marion County have the authority under IC 6-3.6-7-27 to impose a special purpose rate for a Central Indiana Mass Transit project. Counties that are members of a regional development authority have the authority under IC 6-3.6-7-24 to impose a special purpose to fund the regional development authority.

\*Based on CY 2021 Local Income Tax Certified Distribution Estimates as of September 15, 2020, revised November 20, 2020, and rates effective on January 1, 2021.

**FOOD AND BEVERAGE TAX**

IC 6-9

ACCT. NO. 73263-418400 through  
73329-418400

**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:**

<b>Unit</b>	<b>Code Cite</b>	<b>Rate</b>	<b>Purpose</b>	<b>CY 2019 Revenue</b>
Allen Co.	6-9-33	1%	Supplemental Coliseum Improvement Fund; Reserve Account	\$8,192,141
Attica, Fountain Co. <sup>1</sup>	6-9-49	1%	Revitalization projects	917
Boone Co.	6-9-35	1%	50% MCCIB, 50% county retains	1,200,093
Lebanon	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	428,592
Zionsville	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	374,151
Cloverdale, Putnam Co.	6-9-43	1%	Sanitary sewers; wastewater treatment, drainage or flood control; water treatment, storage, or distribution facilities	94,717
Delaware Co.	6-9-21	1%	Civic Center	2,264,124
Hamilton Co.	6-9-35	1%	50% MCCIB, 50% county retains	8,361,360
Carmel	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	2,505,063
Noblesville	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	1,969,324
Westfield	6-9-35	1%	Property tax levy reduction, or any legal/corporate purpose	1,230,707
Hancock Co.	6-9-35	1%	50% MCCIB, 50% county retains	1,164,191
Hendricks Co.	6-9-35	1%	50% MCCIB, 50% county retains	3,917,319
Avon	6-9-27	1%	Sewer, park, water, and drainage facilities	1,252,892



Brownsburg	6-9-27	1%	Sewer, park, water, and drainage facilities	752,679
Danville <sup>2</sup>	6-9-50	1%	Parks, trails, sidewalk, street, and parking improvements; economic development	6,006
Plainfield	6-9-27	1%	Sewer, park, water, and drainage facilities	1,258,928
Henry Co.	6-9-25	1%	Economic development, tourism, and county roads	658,738
Johnson Co. <sup>3</sup>	6-9-35	1%	50% MCCIB, 50% county retains	1,138,770
Madison Co.	6-9-26	1%	Madison Co. and Anderson economic development, juvenile detention center	2,092,242
Marion Co.	6-9-12; 6-9-35	2%	50% capital improvements, 50% stadium and convention center improvements	52,239,191
Martinsville, Morgan Co.	6-9-27	1%	Renovation of City Hall. Police, fire, sewer, water drainage facilities	397,141
Monroe Co.	6-9-41	1%	Convention center, conference center, or tourism/economic development projects	3,447,208
Mooresville, Morgan Co.	6-9-27	1%	Sewer, park, water, and drainage facilities	412,778
Nashville, Brown Co.	6-9-24	1%	Public parking and restrooms, sidewalks and streetscape improvements	218,802
Orange Co. (Historic Hotel)	6-9-45.5	2%	West Baden Springs Historic Hotel Preservation and Maintenance Fund	446,319
Rockville, Parke Co.	6-9-45	1%	Property tax levy reduction, economic development; storm water, sidewalk, street, park, and parking improvements; public safety	92,483
Shelby Co.	6-9-35	1%	50% MCCIB, 50% county retains	729,406
Shipshewana, LaGrange Co.	6-9-27	1%	Sewer, park, water, and drainage facilities	124,045
Vanderburgh Co.	6-9-20	1%	Auditorium improvements/renovations, convention center, parking, and downtown arena	4,888,888
Vigo Co.	6-9-48	1%	Acquisition, construction, improvement, maintenance, or financing of convention center, other facility, or wayfinding improvements	2,319,234
<b>TOTAL</b>				<b>\$104,178,449</b>

<sup>1</sup>Tax was effective beginning November 1, 2019.

<sup>2</sup>Tax was effective beginning September 1, 2019.

<sup>3</sup>Johnson 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 73293-418500

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

**TAX BASE:** Gross income derived from lodging income, including fees, commissions, and other charges.

**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.

**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 2019 Collections
Allen <sup>1, 2</sup>	6-9-9-3	8.0%	01/01/72	Capital Improvement Fund	\$6,615,760
Bartholomew	6-9-18-3	5.0%	03/01/89	CVTPF*	1,617,747
Boone	6-9-18-3	5.0%	11/01/93	CVTPF*	550,338
Brown	6-9-14-6	5.0%	01/01/84	Convention and Visitors Fund	524,162
Cass	6-9-18-3	3.5%	02/01/04	CVTPF*	121,396
Clark <sup>1</sup>	6-9-3-4	6.0%	08/01/84	75% Convention and Exhibition Center Fund; 25% Capital Development Tourism Fund	1,567,265
Clinton	6-9-18-3	4.0%	05/09/06	CVTPF*	62,385
Crawford	6-9-18-3	5.0%	07/01/94	CVTPF*	82,704
Daviess	6-9-18-3	5.0%	07/01/88	CVTPF*	189,069
Dearborn	6-9-18-3	5.0%	04/18/95	CVTPF*	539,059
Decatur	6-9-18-3	5.0%	01/01/97	CVTPF*	270,773
DeKalb	6-9-18-3	5.0%	07/01/99	CVTPF*	389,381
Delaware	6-9-18-3	5.0%	07/01/83	CVTPF*	797,725
Dubois	6-9-18-3	5.0%	01/01/92	CVTPF*	449,353
Elkhart	6-9-19-3	5.0%	07/01/83	Convention/Visitor Promo Fund	2,007,092
Fayette	6-9-18-3	5.0%	11/12/02	CVTPF*	20,788

County	Code Cite	Rate	Eff. Date	Use	CY 2019 Collections
Floyd <sup>1</sup>	6-9-3-4	6.0%	08/01/84	75% Convention and Exhibition Center Fund; 25% Capital Development Tourism Fund	200,137
Franklin	6-9-18-3	5.0%	07/01/01	CVTPF*	77,009
Fulton	6-9-18-3	3.0%	05/23/00	CVTPF*	40,645
Gibson	6-9-18-3	5.0%	07/01/97	CVTPF*	283,198
Grant	6-9-18-3	5.0%	07/01/83	CVTPF*	364,512
Greene	6-9-18-3	5.0%	01/01/18	CVTPF*	35,056
Hamilton	6-9-18-3	5.0%	07/01/89	CVTPF*	5,621,765
Hancock	6-9-18-3	4.0%	01/01/02	CVTPF*	522,579
Harrison	6-9-18-3	4.0%	12/01/86	CVTPF*	410,939
Hendricks	6-9-37-3	8.0%	01/01/98	CVTPF*	2,958,138
Henry	6-9-18-3	5.0%	06/01/89	CVTPF*	52,991
Howard <sup>3</sup>	6-9-18-3	8.0%	07/01/81	Convention/Visitor Promo Fund	888,115
Huntington	6-9-18-3	5.0%	01/01/94	CVTPF*	175,514
Jackson <sup>4</sup>	6-9-32-3	5.0%	01/01/96	CVTPF*	567,639
Jasper	6-9-18-3	5.0%	01/01/13	Tourism Fund	191,157
Jay	6-9-18-3	5.0%	01/01/01	Convention, Recreation, and Visitor Promotion Fund	105,684
Jefferson <sup>1</sup>	6-9-15-6	5.0%	07/01/81	Convention and Tourism Fund	278,747
Jennings	6-9-18-3	5.0%	01/01/95	CVTPF*	47,064
Johnson	6-9-18-3	5.0%	1/1/2016	CVTPF*	573,091
Knox	6-9-18-3	6.0%	08/01/93	Revenue from a 5% rate to CVTPF*; remaining to Grouseland Foundation, Inc.	62,287
Kosciusko	6-9-18-3	5.0%	01/01/87	CVTPF*	743,329
LaGrange	6-9-18-3	5.0%	07/01/93	CVTPF*	700,665
Lake	6-9-2-1	5.0%	07/29/75	Of the first \$1.2 M in revenue, <sup>5</sup> 35% to the CVTPF*; 44.33% to IU NW; 9% to Cities & Towns; 9% to Purdue NW, 2.67% to Gary and Hammond Conv. Facilities	4,004,982
LaPorte	6-9-6-6	5.0%	01/01/79	Conv., Tourism, and Rec. Fund	1,529,176
Lawrence	6-9-18-3	5.0%	11/19/91	CVTPF*	272,413
Madison	6-9-17-3	5.0%	07/01/82	Convention/Visitor Promo Fund	689,692
Marion <sup>1</sup>	6-9-8-3	10.0%	01/01/76	Capital Improvement Fund	60,180,098
Marshall	6-9-18-3	5.0%	04/01/91	CVTPF*	384,532
Miami	6-9-18-3	5.0%	07/01/08	CVTPF*	66,396
Monroe	6-9-4-6	5.0%	07/01/82	Innkeepers Tax Fund <sup>6</sup>	2,934,319
Montgomery	6-9-18-3	3.0%	06/01/86	CVTPF*	276,593
Morgan	6-9-18-3	5.0%	09/30/10	CVTPF*	212,307
Noble	6-9-18-3	5.0%	02/04/02	Convention, Recreation, and Visitor Promotion Fund	92,338
Ohio	6-9-18-3	5.0%	08/01/96	CVTPF*	53,584
Orange	6-9-18-3	4.0%	01/01/99	CVTPF*	1,289,330

County	Code Cite	Rate	Eff. Date	Use	CY 2019 Collections
-- Historic Hotels Supp. <sup>1</sup>	6-9-45.6	2.0%	7/1/2015	Historic Hotel Preservation and Maint. Fund	443,381
Owen	6-9-18-3	5.0%	06/13/11	CVTPF*	91,914
Parke	6-9-18-3	5.0%	08/01/92	CVTPF*	157,943
Perry	6-9-18-3	5.0%	09/01/95	CVTPF*	160,403
Porter	6-9-18-3	5.0%	01/01/86	CVTPF*	1,449,193
Posey	6-9-18-3	5.0%	7/1/2014	CVTPF*	101,953
Putnam	6-9-18-3	5.0%	09/01/89	CVTPF*	295,391
Randolph	6-9-18-3	5.0%	06/03/08	Innkeepers Tax Fund <sup>7</sup>	46,616
Ripley	6-9-18-3	5.0%	01/01/96	CVTPF*	72,591
St. Joseph	6-9-1-5	6.0%	01/01/73	Convention/Exhibition Center Fund; Sports Complex Fund; Potawatomi Zoo Fund	6,782,180
Scott <sup>1</sup>	6-9-18-3	5.0%	01/01/97	CVTPF*	250,025
Shelby <sup>1</sup>	6-9-18-3	5.0%	07/01/01	CVTPF*	301,886
Spencer	6-9-18-3	4.0%	06/01/94	CVTPF*	532,961
Starke	6-9-18-3	5.0%	05/30/07	CVTPF*	13,699
Steuben	6-9-18-3	5.0%	06/01/94	CVTPF*	507,442
Sullivan	6-9-18-3	5.0%	01/01/94	CVTPF*	49,042
Switzerland	6-9-18-3	5.0%	01/01/92	CVTPF*	383,694
Tippecanoe	6-9-7-6	5.0%	09/01/86	Innkeepers Tax Fund <sup>8</sup>	2,812,540
Union	6-9-18-3	5.0%	01/01/18	CVTPF*	42,664
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, Cap. Imp., and Financial Incentive Fund	5,215,502
Vermillion	6-9-18-3	5.0%	06/01/96	CVTPF*	5,343
Vigo	6-9-11-6	6.5%	08/01/80	Convention/Visitor Promo Fund	2,581,996
Wabash	6-9-18-3	5.0%	01/01/93	CVTPF*	165,335
Warrick <sup>1</sup>	6-9-18-3	5.0%	04/01/18	CVTPF*	164,281
Washington	6-9-18-3	4.0%	09/01/02	CVTPF*	53,925
Wayne	6-9-10-6	5.0%	07/01/80	Convention and Tourism Fund	695,660
White	6-9-10.5-6	5.0%	07/01/97	Lake Enhancement Fund; County Promotion Fund	234,119
<b>TOTAL</b>					<b>\$126,302,698</b>

\*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 3/8 of the revenue must be used for the development and promotion of the tourism and convention industry within the county.

3 - P.L. 290-2019 allows Howard County to adopt a rate of 8% after June 30, 2019, under IC 6-9-18.

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

5 - Revenue that exceeds \$1.2 M each year is distributed as follows: 85% to the Convention, Tourism, and Visitor Promotion Fund; 5% to Purdue NW for nursing education programs; 5% to IU NW for medical education programs; and 5% to IU NW for allied health education programs.

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

7 - Goes to the Randolph Economic Development Corporation.

8 - 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).  $\text{Tax Rate} = \text{Certified Levy} / \text{Certified Assessed Value} \times 100$ .

**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.

## 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 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 \$40,000. 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.

**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 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 \$200,000, (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%.

An owner who currently receives the credit remains eligible for the credit if the homestead's assessed value increases to an amount over \$200,000 solely because of annual adjustments (trending).

Tax cap 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 6 year average growth in Indiana nonfarm personal income (MLGQ). Civil units may file petitions with the DLGF for increases in maximum levies. The DLGF may grant permission, under IC 6-1.1-18.5-13, 13.7, 16, and 23.2, 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.
- Assessed value growth exceeding the MLGQ by at least 2%.
- 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.
- Green Township in Hancock County may receive an increase in 2020 to restore the maximum levy amount lost between 2003 and 2019. The increase is limited to \$25,000.

Additionally, taxing units may receive an increased maximum levy under IC 6-1.1-18-24 through 32, for any of the following reasons:

- Highland Township in Greene County may increase its township maximum levy to \$18,000 in 2020.
- Taylor Township in Greene County may increase its township maximum levy to \$29,000 and its fire protection maximum levy to \$34,000 in 2020.
- The North Harrison Fire Protection Territory may receive a one-time increase in 2020 in the amount of the amount not levied in 2019.
- Jennings Township in Fayette County may receive an increase in 2018 to restore the maximum levy amount lost between 2003 and 2018 in the township's general and firefighting funds.
- Townships and Fire Protection Districts that experience more than 6% population growth in their fire service area during a 10 year period may increase their property tax levy for 2021 or any year thereafter by an amount based on the population growth that exceeds 6%. The resulting tax rate increase may not exceed a total of more than \$0.15 per \$100 AV within a 10 year period.
- Sullivan County may receive a one-time increase in 2021 in the amount of the difference between (1) the lesser of the county's 2020 maximum or adopted levy and (2) the certified levy.
- Wabash City School Corporation may receive a one-time operations fund increase in 2021 in the amount of the difference between (1) the lesser of the school corporation's 2020 maximum or adopted levy and (2) the certified levy.
- City of Wabash may receive a one-time increase in 2021 in the amount of the difference between (1) the lesser of the city's 2020 maximum or adopted levy and (2) the certified levy.

School corporation operations fund maximum levy growth is also limited to the MLGQ. School corporations with a 3 year average assessed value growth that exceeds the MLGQ by at least 2% will receive an additional maximum levy increase.

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 ASSES. 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
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 \$14,000 or 1/2 of AV.	Maximum adjusted gross income of \$30,000 (single) or \$40,000 (joint) and maximum AV of \$200,000.* May not receive another deduction other than mortgage and homestead standard deductions.	Completed by 12/31; filed by 1/5
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
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
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.	\$14,000	Honorable discharge and total disability or age 62 with disability of 10% or more. Maximum Indiana real property AV of \$200,000.* Disability must be service-connected.	Completed by 12/31; filed by 1/5
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 WWI 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
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

TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. 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 deduction but before other deductions. 35% of first \$600,000; 25% of net AV over \$600,000.	None	N/A
10. Residential 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 in year of rehabilitation.
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 in year of rehabilitation.
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
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
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 ASSES. 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
17. 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.**	AV of the system.	Systems installed after December 31, 1981.	Completed by 12/31; filed by 1/5
18. 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
19. 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
20. 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.	5/9
21. Economic Revitalization Area Deduction (abatements) for Real Property IC 6-1.1-12.1-4	Improvements made to real property located in a designated urban Economic Revitalization area. (Does not include land.)	The local designating body determines the length of the deduction; from 1-10 years. The designating body must specify an abatement schedule.		5/9
22. Economic Revitalization Area Deduction (abatements) 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

TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.
23. Economic Revitalization Area Deduction (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.		Filed with personal property return.
24. 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.		
25. 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 1 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
26. 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.
27. 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

TYPE OF DEDUCTION	AVAILABLE FOR	AMOUNT OF DEDUCTION	LIMITATIONS	APPLY BY ASSESS. YR.																																																
28. Maritime Opportunity District IC 6-1.1-40	New manufacturing equipment installed in a maritime opportunity district before July 1, 2018	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																																																
29. 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="429 569 582 1134"> <thead> <tr> <th colspan="4">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
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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.
30. 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
31. County Option Deduction for Land Bank Transferees IC 6-1.1-46	Properties transferred from a land bank in an adopting county.	At least 25%, but not more than 50%, of AV as specified in the county ordinance.	The deduction applies for 5 years.	N/A
32. Deduction for Vacant Buildings in Entrepreneur and Enterprise Districts IC 6-1.1-46.2	Buildings zoned as commercial or industrial that have been unoccupied for at least 1 year, located in entrepreneur and enterprise districts.	A percentage of AV as determined by the entrepreneur and enterprise district board, with approval from the municipal fiscal body.	The deduction may be granted for up to 10 years. Entrepreneur and Enterprise Districts may be designated in Lafayette and Fort Wayne and expire by 12/31/2022.	Must apply before building is occupied.
<p>*An owner who is receiving the deduction continues to receive the deduction if the assessed value increases to an amount over \$200,000 unless the increase is attributable to physical improvements to the property.  **Includes real property purchased on contract if the buyer is responsible for property taxes levied on that property.</p>				

2019 Pay 2020 County Property Tax Credits and Net Property Tax Levies

County	Net Assessed Value		Gross Levy	Local Income Tax (LIT) - Funded Credits <sup>A</sup>					Total County-Funded Credits <sup>*</sup>	Tax Cap Credits <sup>A</sup>	Final <sup>AA</sup> Net Levy
	All Property	Property		1% Capped Property	2% Capped Property	3% Capped Property	Non-HS Res.				
Adams	\$1,558,158,767	\$34,548,986	\$0	\$2,475,301	\$0	\$0	\$540,091	\$3,015,392	\$1,138,414	\$30,395,179	
Allen	16,655,645,969	448,502,188	25,859,740	12,783,196	0	0	0	38,642,935	41,085,532	368,773,720	
Bartholomew	4,484,069,117	99,079,455	0	0	0	0	0	0	6,652,464	92,426,991	
Benton	1,213,833,243	14,566,598	464,261	75,414	0	0	0	539,675	426,307	13,600,617	
Blackford	453,812,690	13,607,494	0	0	0	0	0	0	2,476,898	11,130,596	
Boone	5,459,789,133	110,938,276	0	0	0	0	0	0	4,880,542	106,057,734	
Brown	1,367,977,431	15,123,382	0	1,925,337	0	0	0	1,925,337	6,238	13,191,807	
Carroll	1,179,421,194	17,536,042	868,738	0	0	0	0	868,738	534,651	16,132,653	
Cass	1,324,714,406	44,597,806	7,297,875	0	0	0	0	7,297,875	8,108,345	29,191,586	
Clark	4,751,439,593	130,720,822	6,208,586	7,669,738	0	0	0	13,878,324	17,665,155	99,177,342	
Clay	904,078,056	17,714,409	0	2,203,553	0	0	1,796,964	4,000,517	277,278	13,436,614	
Clinton	1,530,857,972	41,538,791	753,042	1,467,442	0	0	1,053,936	3,274,421	4,538,224	33,726,147	
Crawford	311,914,824	9,423,333	0	0	0	0	0	0	1,609,763	7,813,570	
Davies	1,401,947,084	31,242,481	0	1,899,141	0	0	0	1,899,141	3,066,666	26,276,673	
Dearborn	2,340,713,361	50,559,910	0	0	0	0	0	0	2,189,561	48,370,349	
Decatur	1,459,671,900	26,357,309	0	489,477	0	0	0	489,477	929,359	24,938,474	
DeKalb	2,594,252,249	50,550,449	0	4,473,031	0	0	1,556,105	6,029,136	603,156	43,918,157	
Delaware	3,496,184,682	137,430,377	0	5,188,308	0	0	0	5,188,308	49,136,489	83,105,580	
Dubois	2,371,204,129	48,685,719	0	0	0	0	0	0	2,117,739	46,567,980	
Eikhart	9,713,702,883	270,377,225	0	4,623,599	2,523,743	7,740,808	0	14,888,150	26,861,828	228,627,247	
Fayette	708,367,993	27,068,431	4,154,608	507,760	0	0	0	4,662,368	6,176,805	16,229,258	
Floyd	3,484,018,814	69,269,312	0	2,729,659	0	0	0	2,729,659	2,993,866	63,545,787	
Fountain	831,372,715	15,443,530	161,083	170,890	0	0	0	331,973	542,045	14,569,512	
Franklin	1,053,441,971	16,431,078	0	0	0	0	0	0	297,688	16,133,390	
Fulton	1,030,566,046	20,301,537	1,077,786	1,005,532	0	0	0	2,083,317	611,406	17,606,814	
Gibson	2,153,407,286	47,193,560	0	0	0	0	0	0	3,737,181	43,456,379	
Grant	2,093,490,341	65,739,888	0	5,482,444	282,379	431,931	5,133,636	11,330,390	9,563,612	44,845,886	
Greene	988,204,606	24,778,624	0	0	0	0	0	0	2,929,414	21,849,210	
Hamilton	23,540,698,626	555,484,721	0	0	0	0	0	0	37,466,753	518,017,968	

2019 Pay 2020 County Property Tax Credits and Net Property Tax Levies

County	Net Assessed Value	Gross Levy	Local Income Tax (LIT) - Funded Credits <sup>^</sup>				Total County-Funded Credits*		Tax Cap	Final <sup>^^</sup> Net Levy
			All Property	1% Capped Property	2% Capped Property	3% Capped Property	Non-HS Res.	Funded Credits*		
Hancock	3,693,364,006	81,433,385	0	6,364,032	0	0	6,364,032	4,740,821	70,328,532	
Harrison	1,837,554,578	25,585,975	0	0	0	0	0	164,251	25,421,724	
Hendricks	9,734,600,139	233,450,127	0	8,345,324	0	0	8,345,324	19,019,667	206,085,136	
Henry	1,534,515,786	45,809,898	0	2,312,711	0	0	2,312,711	9,212,835	34,284,352	
Howard	3,809,351,570	129,572,843	0	9,821,770	0	0	9,821,770	25,217,080	94,533,992	
Huntington	1,548,392,786	38,884,412	0	0	0	0	0	7,880,411	31,004,001	
Jackson	1,955,520,439	41,534,928	0	3,303,502	778,851	670,896	4,753,250	1,130,251	35,651,428	
Jasper	2,472,597,647	33,912,416	0	1,857,499	1,890,472	3,336,861	7,084,832	19,020	26,808,565	
Jay	1,017,602,946	24,388,451	0	1,410,933	0	0	2,273,215	836,776	21,278,460	
Jefferson	1,322,218,046	31,857,799	0	0	0	0	0	2,304,762	29,553,037	
Jennings	876,005,693	20,789,834	1,090,605	0	0	0	1,090,605	1,190,376	18,508,852	
Johnson	7,229,240,698	164,145,387	0	0	0	0	0	15,020,301	149,125,086	
Knox	1,964,281,602	42,978,438	0	0	0	0	0	7,000,887	35,977,551	
Kosciusko	5,954,733,786	88,101,610	0	0	0	0	0	1,697,991	86,403,619	
LaGrange	2,395,442,426	30,412,677	0	1,665,500	0	0	1,665,500	199,368	28,547,809	
Lake	24,170,250,907	875,827,221	122,697,288	0	0	0	122,697,288	150,123,998	603,005,935	
LaPorte	5,575,472,955	146,535,130	0	0	0	0	0	25,367,945	121,167,185	
Lawrence	1,549,446,438	40,742,915	4,416,998	0	0	0	4,416,998	3,962,769	32,363,148	
Madison	3,791,796,837	144,252,698	10,872,126	0	0	0	10,872,126	38,728,048	94,652,524	
Marion	43,112,252,307	1,284,075,486	0	10,779,555	0	0	10,779,555	169,963,272	1,103,332,660	
Marshall	2,617,084,737	50,611,101	0	0	0	0	0	3,755,426	46,855,675	
Martin	410,073,450	7,152,219	0	5,105,420	0	0	5,105,420	130,268	6,511,410	
Miami	1,193,411,379	30,571,698	3,024,072	2,006,828	0	0	1,388,834	3,892,913	20,259,051	
Monroe	7,388,883,633	135,254,306	0	1,918,762	0	0	1,918,762	1,963,381	131,372,163	
Montgomery	2,202,579,931	49,789,021	0	3,932,280	575,353	1,018,618	5,526,251	2,531,248	41,731,521	
Morgan	3,351,004,646	53,978,430	15,276,065	918,592	0	0	16,194,657	254,349	37,529,424	
Newton	910,666,536	19,120,231	0	0	0	0	0	793,167	18,327,064	
Noble	2,283,087,020	45,484,518	0	2,579,374	0	0	2,579,374	1,084,464	41,820,680	
Ohio	245,593,750	4,388,096	0	0	0	0	0	7,877	4,380,219	
Orange	780,678,835	14,186,152	0	0	0	0	0	241,815	13,944,337	
Owen	765,659,446	15,290,895	0	0	0	0	0	325,216	14,965,679	



2019 Pay 2020 County Property Tax Credits and Net Property Tax Levies

County	Net Assessed Value	Gross Levy	Local Income Tax (LIT) - Funded Credits <sup>A</sup>					Total County-Funded Credits*	Tax Cap Credits <sup>A</sup>	Final <sup>AA</sup> Net Levy
			All Property	1% Capped Property	2% Capped Property	3% Capped Property	Non-HS Res.			
Parke	808,073,575	12,533,455	698,646	721,070	0	0	1,419,715	90,385	11,023,354	
Perry	594,799,837	15,572,000	0	334,822	0	0	334,822	2,283,968	12,953,209	
Pike	625,655,419	17,070,707	0	0	0	0	0	2,212,349	14,858,358	
Porter	9,879,852,996	227,381,168	0	11,162,860	0	0	11,162,860	12,549,102	203,669,206	
Posey	1,923,116,413	37,643,175	0	423,094	0	0	423,094	2,073,669	35,146,412	
Pulaski	936,540,214	12,298,530	2,373,112	427,012	0	0	2,800,124	8,187	9,490,219	
Putnam	1,508,850,737	30,180,794	0	1,897,126	0	0	1,897,126	1,484,316	26,799,353	
Randolph	1,110,422,580	27,469,897	2,052,690	0	0	0	2,052,690	4,394,419	21,022,788	
Ripley	1,300,991,330	22,629,743	0	974,421	0	0	974,421	142,423	21,512,899	
Rush	982,277,979	20,878,831	0	328,149	0	0	328,149	3,053,767	17,496,915	
St. Joseph	9,386,302,045	341,144,083	31,764,209	7,818,643	0	0	39,582,853	88,287,174	213,274,057	
Scott	748,046,580	18,153,067	0	680,601	0	0	680,601	1,366,015	16,106,452	
Shelby	2,319,903,119	46,689,034	0	0	0	0	0	2,951,425	43,737,609	
Spencer	1,709,414,104	26,058,150	0	214,283	0	0	214,283	208,664	25,635,203	
Starke	1,005,116,553	22,029,291	0	265,176	0	0	265,176	1,372,575	20,391,540	
Steuben	3,343,703,854	42,197,627	2,446,985	398,610	0	0	2,845,595	84,400	39,267,632	
Sullivan	1,014,321,742	22,154,890	0	0	0	0	0	1,230,082	20,924,808	
Switzerland	449,232,231	6,843,530	0	0	0	0	0	89,138	6,754,392	
Tiptecanoe	7,895,372,603	173,103,810	0	7,007,980	0	0	7,007,980	9,578,768	156,517,062	
Tipton	949,793,375	19,595,844	0	760,745	0	0	760,745	1,627,749	17,207,351	
Union	362,578,180	7,827,759	0	0	0	0	0	553,599	7,274,160	
Vanderburgh	7,061,830,453	225,282,276	60,518	4,505,664	0	0	4,566,182	35,733,509	184,982,585	
Vermillion	786,116,082	19,470,228	0	0	0	0	0	1,983,184	17,487,044	
Vigo	4,050,987,211	131,244,794	0	0	0	0	0	29,632,590	101,612,204	
Wabash	1,326,063,774	27,954,111	1,377,722	1,702,250	0	0	3,607,632	1,797,080	22,549,399	
Warren	648,617,599	10,246,010	535,692	149,460	0	0	685,152	59,641	9,501,217	
Warrick	3,193,763,324	57,314,118	0	0	0	0	0	2,398,638	54,915,480	

**2019 Pay 2020 County Property Tax Credits and Net Property Tax Levies**

County	Net Assessed Value	Gross Levy	Local Income Tax (LIT) - Funded Credits <sup>^</sup>					Total County-Funded Credits*	Tax Cap Credits <sup>^</sup>	Final <sup>^^</sup> Net Levy
			All Property	1% Capped Property	2% Capped Property	3% Capped Property	Non-HS Res.			
Washington	986,506,394	23,010,030	0	0	0	0	0	2,161,143	20,848,887	
Wayne	2,446,614,989	78,020,066	0	0	0	0	0	16,924,380	61,095,686	
Wells	1,588,827,909	23,234,434	0	1,707,239	0	0	239,202	96,649	21,191,344	
White	2,131,983,093	29,029,978	0	383,484	0	0	0	515,874	28,130,619	
Whitley	1,620,006,195	31,103,464	0	326,452	0	0	0	504,164	30,272,848	
<b>TOTALS</b>	<b>\$322,826,004,525</b>	<b>\$8,210,294,924</b>	<b>\$245,532,448</b>	<b>\$155,086,167</b>	<b>\$6,050,798</b>	<b>\$13,199,114</b>	<b>\$13,098,711</b>	<b>\$964,833,362</b>	<b>\$6,812,494,325</b>	

\* County credits are the abstract or actual credit amounts.

<sup>^</sup> LIT and Tax Cap Credits as shown include only non-TIF amounts.

<sup>^^</sup> Final Net Levy = [Gross Levy] minus [Total County-Funded Credits] minus [Tax Cap Credits].

**2019 Pay 2020 Average County Property Tax Rates**

County	Local Income Tax (LIT) - Funded Credit %						Avg. Net Tax Rates^			
	Avg. Gross Rate	All Prop.	1% Prop.	2% Prop.	3% Prop.	Non-HS Res.	Hmstd.	Non-HS Res.	Other 2% Real	3% Real/ Pers.
Adams	2.22	0.00	20.95	0.00	0.00	12.36	1.75	1.94	2.22	2.22
Allen	2.69	5.78	7.03	0.00	0.00	0.00	2.35	2.54	2.54	2.54
Bartholomew	2.21	0.00	0.00	0.00	0.00	0.00	2.21	2.21	2.21	2.21
Benton	1.20	0.00	34.38	0.00	0.00	0.00	0.79	1.20	1.20	1.20
Blackford	3.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	3.00	3.00
Boone	2.03	0.00	0.00	0.00	0.00	0.00	2.03	2.03	2.03	2.03
Brown	1.11	0.00	39.75	0.00	0.00	0.00	0.67	1.11	1.11	1.11
Carroll	1.49	4.94	0.00	0.00	0.00	0.00	1.41	1.41	1.41	1.41
Cass	3.37	16.68	0.00	0.00	0.00	0.00	2.81	2.81	2.81	2.81
Clark	2.75	4.60	13.13	0.00	0.00	0.00	2.26	2.62	2.62	2.62
Clay	1.96	0.00	48.74	0.00	0.00	48.74	1.00	1.00	1.96	1.96
Clinton	2.71	1.87	16.91	0.00	0.00	16.91	2.20	2.20	2.66	2.66
Crawford	3.02	0.00	0.00	0.00	0.00	0.00	3.02	3.02	3.02	3.02
Davies	2.23	0.00	19.76	0.00	0.00	0.00	1.79	2.23	2.23	2.23
Dearborn	2.16	0.00	0.00	0.00	0.00	0.00	2.16	2.16	2.16	2.16
Decatur	1.81	0.00	7.02	0.00	0.00	0.00	1.68	1.81	1.81	1.81
DeKalb	1.95	0.00	27.93	0.00	0.00	27.93	1.40	1.40	1.95	1.95
Delaware	3.93	0.00	15.96	0.00	0.00	0.00	3.30	3.93	3.93	3.93
Dubois	2.05	0.00	0.00	0.00	0.00	0.00	2.05	2.05	2.05	2.05
Elkhart	2.78	5.94	0.00	0.00	0.00	0.00	2.62	2.62	2.62	2.62
Fayette	3.82	14.38	9.13	0.00	0.00	0.00	2.92	3.27	3.27	3.27
Floyd	2.00	0.00	8.33	0.00	0.00	0.00	1.83	2.00	2.00	2.00
Fountain	1.86	1.02	5.51	0.00	0.00	0.00	1.74	1.84	1.84	1.84
Franklin	1.56	0.00	0.00	0.00	0.00	0.00	1.56	1.56	1.56	1.56
Fulton	1.97	5.03	21.19	0.00	0.00	0.00	1.45	1.87	1.87	1.87
Gibson	2.19	0.00	0.00	0.00	0.00	0.00	2.19	2.19	2.19	2.19

**2019 Pay 2020 Average County Property Tax Rates**

County	Avg. Gross Rate	Local Income Tax (LIT) - Funded Credit %						Avg. Net Tax Rates <sup>^</sup>			
		All Prop.	1% Prop.	2% Prop.	3% Prop.	Non-HS Res.	Hmstd.	Non-HS Res.	Other Res.	2% Real	3% Real/ Pers.
Grant	3.14	0.00	38.15	1.45	1.51	40.35	1.94	1.83	3.09	3.09	3.09
Greene	2.51	0.00	0.00	0.00	0.00	0.00	2.51	2.51	2.51	2.51	2.51
Hamilton	2.36	0.00	0.00	0.00	0.00	0.00	2.36	2.36	2.36	2.36	2.36
Hancock	2.20	0.00	13.38	0.00	0.00	0.00	1.91	2.20	2.20	2.20	2.20
Harrison	1.39	0.00	0.00	0.00	0.00	0.00	1.39	1.39	1.39	1.39	1.39
Hendricks	2.40	0.00	6.93	0.00	0.00	0.00	2.23	2.40	2.40	2.40	2.40
Henry	2.99	0.00	17.78	0.00	0.00	0.00	2.45	2.99	2.99	2.99	2.99
Howard	3.40	0.00	33.02	0.00	0.00	0.00	2.28	3.40	3.40	3.40	3.40
Huntington	2.51	0.00	0.00	0.00	0.00	0.00	2.51	2.51	2.51	2.51	2.51
Jackson	2.12	0.00	28.07	7.30	3.21	0.00	1.53	1.97	1.97	1.97	2.06
Jasper	1.37	26.65	0.00	0.00	0.00	0.00	1.01	1.01	1.01	1.01	1.01
Jay	2.40	0.00	41.75	0.00	0.00	30.01	1.40	1.68	2.40	2.40	2.40
Jefferson	2.41	0.00	0.00	0.00	0.00	0.00	2.41	2.41	2.41	2.41	2.41
Jennings	2.37	5.39	0.00	0.00	0.00	0.00	2.25	2.25	2.25	2.25	2.25
Johnson	2.27	0.00	0.00	0.00	0.00	0.00	2.27	2.27	2.27	2.27	2.27
Knox	2.19	0.00	0.00	0.00	0.00	0.00	2.19	2.19	2.19	2.19	2.19
Kosciusko	1.48	0.00	0.00	0.00	0.00	0.00	1.48	1.48	1.48	1.48	1.48
LaGrange	1.27	0.00	18.63	0.00	0.00	0.00	1.03	1.27	1.27	1.27	1.27
Lake	3.62	14.02	0.00	0.00	0.00	0.00	3.12	3.12	3.12	3.12	3.12
LaPorte	2.63	0.00	0.00	0.00	0.00	0.00	2.63	2.63	2.63	2.63	2.63
Lawrence	2.63	10.76	0.00	0.00	0.00	0.00	2.35	2.35	2.35	2.35	2.35
Madison	3.80	7.27	0.00	0.00	0.00	0.00	3.53	3.53	3.53	3.53	3.53
Marion	2.98	0.00	2.91	0.00	0.00	0.00	2.89	2.98	2.98	2.98	2.98
Marshall	1.93	0.00	0.00	0.00	0.00	0.00	1.93	1.93	1.93	1.93	1.93
Martin	1.74	0.00	30.35	0.00	0.00	0.00	1.21	1.74	1.74	1.74	1.74

**2019 Pay 2020 Average County Property Tax Rates**

County	Avg. Gross Rate		Local Income Tax (LIT) - Funded Credit %			Non-HS			Avg. Net Tax Rates^		
	All Prop.	1% Prop.	2% Prop.	3% Prop.	Non-HS Res.	Hmstd.	Non-HS Res.	2% Real	Other 2% Real	3% Real/ Pers.	
Miami	2.56	10.22	32.17	0.00	0.00	1.48	1.64	1.83	2.30	2.30	
Monroe	1.83	0.00	3.65	0.00	0.00	1.76	1.83	1.83	1.83	1.83	
Montgomery	2.26	4.63	30.56	0.00	0.00	1.47	2.16	2.16	2.16	2.16	
Morgan	1.61	30.25	4.21	0.00	0.00	1.06	1.12	1.12	1.12	1.12	
Newton	2.10	0.00	0.00	0.00	0.00	2.10	2.10	2.10	2.10	2.10	
Noble	1.99	0.00	20.73	0.00	0.00	1.58	1.99	1.99	1.99	1.99	
Ohio	1.79	0.00	0.00	0.00	0.00	1.79	1.79	1.79	1.79	1.79	
Orange	1.82	0.00	0.00	0.00	0.00	1.82	1.82	1.82	1.82	1.82	
Owen	2.00	0.00	0.00	0.00	0.00	2.00	2.00	2.00	2.00	2.00	
Parke	1.55	5.57	32.08	0.00	0.00	0.97	1.46	1.46	1.46	1.46	
Perry	2.62	0.00	8.38	0.00	0.00	2.40	2.62	2.62	2.62	2.62	
Pike	2.73	0.00	0.00	0.00	0.00	2.73	2.73	2.73	2.73	2.73	
Porter	2.30	0.00	10.16	0.00	0.00	2.07	2.30	2.30	2.30	2.30	
Posey	1.96	0.00	4.63	0.00	0.00	1.87	1.96	1.96	1.96	1.96	
Pulaski	1.31	16.37	19.79	0.00	0.00	0.84	1.10	1.10	1.10	1.10	
Putnam	2.00	0.00	22.99	0.00	0.00	1.54	2.00	2.00	2.00	2.00	
Randolph	2.47	7.41	0.00	0.00	0.00	2.29	2.29	2.29	2.29	2.29	
Ripley	1.74	0.00	11.96	0.00	0.00	1.53	1.74	1.74	1.74	1.74	
Rush	2.13	0.00	7.36	0.00	0.00	1.97	2.13	2.13	2.13	2.13	
St. Joseph	3.63	9.79	6.20	0.00	0.00	3.05	3.28	3.28	3.28	3.28	
Scott	2.43	0.00	14.98	0.00	0.00	2.06	2.43	2.43	2.43	2.43	
Shelby	2.01	0.00	0.00	0.00	0.00	2.01	2.01	2.01	2.01	2.01	
Spencer	1.52	0.00	4.82	0.00	0.00	1.45	1.52	1.52	1.52	1.52	
Starke	2.19	0.00	5.43	0.00	0.00	2.07	2.19	2.19	2.19	2.19	
Steuben	1.26	5.91	4.08	0.00	0.00	1.14	1.19	1.19	1.19	1.19	
Sullivan	2.18	0.00	0.00	0.00	0.00	2.18	2.18	2.18	2.18	2.18	

**2019 Pay 2020 Average County Property Tax Rates**

County	Avg. Gross Rate	Local Income Tax (LIT) - Funded Credit %						Avg. Net Tax Rates <sup>^</sup>		
		All Prop.	1% Prop.	2% Prop.	3% Prop.	Non-HS Res.	Hmstd.	Non-HS Res.	Other 2% Real	3% Real/ Pers.
Switzerland	1.52	0.00	0.00	0.00	0.00	0.00	1.52	1.52	1.52	1.52
Tippecanoe	2.19	0.00	12.81	0.00	0.00	0.00	1.91	2.19	2.19	2.19
Tipton	2.06	0.00	15.45	0.00	0.00	0.00	1.74	2.06	2.06	2.06
Union	2.16	0.00	0.00	0.00	0.00	0.00	2.16	2.16	2.16	2.16
Vanderburgh	3.19	0.00	6.30	0.00	0.00	0.00	2.99	3.19	3.19	3.19
Vermillion	2.48	0.00	0.00	0.00	0.00	0.00	2.48	2.48	2.48	2.48
Vigo	3.24	0.00	0.00	0.00	0.00	0.00	3.24	3.24	3.24	3.24
Wabash	2.11	4.59	22.10	0.00	0.00	12.31	1.55	1.75	2.01	2.01
Warren	1.58	4.64	7.40	0.00	0.00	0.00	1.39	1.51	1.51	1.51
Warrick	1.79	0.00	0.00	0.00	0.00	0.00	1.79	1.79	1.79	1.79
Washington	2.33	0.00	0.00	0.00	0.00	0.00	2.33	2.33	2.33	2.33
Wayne	3.19	0.00	0.00	0.00	0.00	0.00	3.19	3.19	3.19	3.19
Wells	1.46	0.00	27.52	0.00	0.00	11.56	1.06	1.29	1.46	1.46
White	1.36	0.00	7.59	0.00	0.00	0.00	1.26	1.36	1.36	1.36
Whitley	1.92	0.00	3.07	0.00	0.00	0.00	1.86	1.92	1.92	1.92
<b>State Avg.</b>	<b>2.54</b>	<b>2.98</b>	<b>9.02</b>	<b>0.29</b>	<b>0.39</b>	<b>0.76</b>	<b>2.24</b>	<b>2.44</b>	<b>2.46</b>	<b>2.46</b>

\* County credits are the abstract or actual amounts.

<sup>^</sup> Average Net Rates are pre-tax cap.

**Net Assessed Value and Net Tax by Property Class**  
**2019 Pay 2020**

<b>PERSONAL PROPERTY</b>	<b>Net Assessed Value</b>	<b>% of Total</b>	<b>Net Tax</b>	<b>% of Total</b>
Business Depreciable Assets:				
Commercial	\$ 14,188,833,418	3.96%	371,363,148	4.85%
Industrial	22,624,926,195	6.32%	597,291,438	7.81%
Agricultural	2,931,257,675	0.82%	47,303,097	0.62%
Utilities	14,720,372,792	4.11%	305,609,853	3.99%
<b>Total Business Personal Property</b>	<b>\$ 54,465,390,080</b>	<b>15.21%</b>	<b>\$ 1,321,567,536</b>	<b>17.27%</b>

<b>REAL PROPERTY</b>	<b>Net Assessed Value</b>	<b>% of Total</b>	<b>Net Tax</b>	<b>% of Total</b>
Business:				
Commercial	\$ 53,814,842,432	15.03%	1,385,668,281	18.11%
Commercial Apartments	16,456,251,649	4.59%	359,663,940	4.70%
Industrial	22,023,393,762	6.15%	566,634,390	7.41%
Agricultural	28,716,164,226	8.02%	463,409,590	6.06%
<b>Subtotal</b>	<b>\$ 121,010,652,069</b>	<b>33.79%</b>	<b>\$ 2,775,376,201</b>	<b>36.27%</b>

**Net Assessed Value and Net Tax by Property Class**

**2019 Pay 2020**

	<b>Net Assessed Value</b>	<b>% of Total</b>	<b>Net Tax</b>	<b>% of Total</b>
Residential:				
Residential Homestead	\$ 127,965,874,176	35.73%	\$ 2,516,905,357	32.89%
Agricultural Homestead	6,989,648,453	1.95%	106,697,859	1.39%
Nonhomestead Residential	46,045,022,253	12.86%	890,684,647	11.64%
<b>Subtotal</b>	<b>\$ 181,000,544,882</b>	<b>50.54%</b>	<b>\$ 3,514,287,863</b>	<b>45.93%</b>
Other:				
Utilities	\$ 1,101,571,197	0.31%	\$ 25,667,547	0.34%
Exempt Organizations	574,862,253	0.16%	14,907,952	0.19%
<b>Total Real Property</b>	<b>\$ 303,687,630,401</b>	<b>84.79%</b>	<b>\$ 6,330,239,563</b>	<b>82.73%</b>
<b>TOTAL ALL PROPERTY</b>	<b>\$ 358,153,020,481</b>	<b>100.00%</b>	<b>\$ 7,651,807,099</b>	<b>100.00%</b>
<b>SUMMARY OF ALL PROPERTY</b>				
Commercial	\$ 84,459,927,499	23.58%	\$ 2,116,695,369	27.66%
Industrial	44,648,319,957	12.47%	1,163,925,828	15.21%
Residential Real	181,000,544,882	50.54%	3,514,287,863	45.93%
Agricultural Business	31,647,421,901	8.84%	510,712,687	6.67%
Utilities	15,821,943,989	4.42%	331,277,400	4.33%
Exempt Organizations	574,862,253	0.16%	14,907,952	0.19%
<b>TOTAL ALL PROPERTY</b>	<b>\$ 358,153,020,481</b>	<b>100.00%</b>	<b>\$ 7,651,807,099</b>	<b>100.00%</b>



**Net Assessed Value and Net Tax by Property Class**  
**2019 Pay 2020**

**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	\$ 49,405,642,766	13.79%	\$ 1,193,123,287	15.59%
Personal Property - TIF	5,059,747,314	1.41%	128,444,249	1.68%
<b>Total Personal Property</b>	<b>\$ 54,465,390,080</b>	<b>15.21%</b>	<b>\$ 1,321,567,536</b>	<b>17.27%</b>
Real Property:				
Real Property - Non-TIF	\$ 276,827,603,095	77.29%	\$ 5,644,533,678	73.77%
Real Property - TIF	26,860,027,306	7.50%	685,705,885	8.96%
<b>Total Real Property</b>	<b>\$ 303,687,630,401</b>	<b>84.79%</b>	<b>\$ 6,330,239,563</b>	<b>82.73%</b>
All Property:				
Non-TIF	\$ 326,233,245,861	91.09%	\$ 6,837,656,965	89.36%
TIF	31,919,774,620	8.91%	814,150,134	10.64%
<b>Total All Property</b>	<b>\$ 358,153,020,481</b>	<b>100.00%</b>	<b>\$ 7,651,807,099</b>	<b>100.00%</b>

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 2016\* \$47,767  
FY 2017\*\* \$1,187,114  
FY 2018 \$237,653  
FY 2019 \$572,544  
FY 2020 \$450,609

\*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., vehicles leased as part of a funeral, and the sharing of passenger motor vehicles and trucks through a peer to peer vehicle sharing program. (Shared vehicles are subject to the Vehicle Sharing Excise Tax as of January 1, 2020.)

**ADMINISTRATION:** Department of State Revenue

REVENUE:	FY 2016*	\$13,172,014
	FY 2017	\$13,912,072
	FY 2018	\$13,738,811
	FY 2019	\$14,949,878
	FY 2020	\$14,052,880

\*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.

## **HEAVY EQUIPMENT RENTAL EXCISE TAX**

IC 6-6-15

ACCT. NO. 17950-413250

**TAXPAYER:** Any person who rents tangible personal property from an Indiana owner that primarily rents equipment described in NAICS code # 532412 (Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing).

**RATE:** 2.25% of the gross retail income received by the retail merchant for the rental.

**PROCEDURE:** Same manner as the Sales Tax.

**ADMINISTRATION:** Department of State Revenue.

**EXEMPTIONS:**

- (1) Rental transactions where the rentee is the United States government, the State of Indiana, or a political subdivision.
- (2) Rental transactions where the transaction is a subrent of the heavy rental equipment from a rentee who is liable for the tax.
- (3) Rental transactions where the heavy rental equipment is rented for mining purposes or would be eligible for a property tax abatement deduction if the rentee was considered the owner of the equipment.

REVENUE: FY 2019\* \$2,115,881  
 FY 2020 \$9,115,453

\*This tax was first effective January 1, 2019.

DISTRIBUTION: Revenues are sent to the county of collection. The county auditor apportions the revenue among the taxing units in the taxing district where the revenue was collected in the same manner as property taxes.

### COMMERCIAL VEHICLE EXCISE TAX

IC 6-6-5.5

ACCT. NO. 75115-413300

TAXPAYER: Owners of trucks and tractors over 11,000 lbs., trailers over 9,000 lbs., and semitrailers. Included are vehicles registered with the Bureau of Motor Vehicles, the Department of Revenue, and the International Registration Plan (IRP).

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 exempt from registration fees, and vehicles held in inventory.

REVENUE:	Total CVET Revenue	State CVET Capture	Net Local CVET Revenue
CY 2015	\$64,662,232	\$19,302,316	\$45,359,916
CY 2016	\$57,602,390	\$17,194,869	\$40,407,521
CY 2017	\$55,849,812	\$16,671,722	\$39,178,090
CY 2018	\$54,173,060	\$16,171,171	\$38,001,889
CY 2019	\$65,946,026	\$19,685,533	\$46,260,493

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, children's welfare, and school operating that the state assumed in CY 2009. The state CVET capture amount also includes a small distribution to state fair, state forestry, and state database management.

### CY 2019 CVET by County

County	Total CVET Revenue	State CVET Capture	Net Local CVET Revenue
Adams	\$ 293,283	\$ 88,171	\$ 205,112
Allen	3,781,401	1,101,508	2,679,893
Bartholomew	678,284	276,205	402,079
Benton	195,234	66,220	129,014
Blackford	117,542	31,939	85,603
Boone	514,972	175,246	339,726
Brown	151,008	51,761	99,247
Carroll	238,565	80,360	158,205
Cass	373,782	112,856	260,926
Clark	1,523,075	429,717	1,093,358
Clay	255,280	79,063	176,217
Clinton	494,437	126,903	367,534
Crawford	22,106	6,723	15,383
Daviess	485,375	134,412	350,963
Dearborn	199,778	68,885	130,893
Decatur	332,139	120,509	211,630
DeKalb	295,241	95,149	200,092
Delaware	1,085,730	347,629	738,101
Dubois	653,342	207,797	445,545
Elkhart	2,006,637	551,859	1,454,778
Fayette	118,786	40,918	77,868
Floyd	397,937	114,162	283,775
Fountain	101,745	37,749	63,996
Franklin	155,939	60,619	95,320
Fulton	240,252	91,755	148,497
Gibson	621,777	205,295	416,482
Grant	470,423	168,187	302,236
Greene	256,417	84,213	172,204
Hamilton	1,369,371	456,426	912,945
Hancock	692,963	220,769	472,194
Harrison	252,798	98,848	153,950
Hendricks	1,213,131	342,961	870,170
Henry	307,583	99,612	207,971
Howard	556,377	173,413	382,964
Huntington	406,929	121,645	285,284
Jackson	511,821	180,222	331,599
Jasper	719,348	295,077	424,271
Jay	138,362	39,202	99,160
Jefferson	86,041	30,027	56,014
Jennings	282,827	82,336	200,491
Johnson	607,526	171,905	435,621
Knox	564,248	183,294	380,954
Kosciusko	626,988	233,119	393,869
LaGrange	235,752	88,471	147,281
Lake	5,527,571	1,389,346	4,138,225
LaPorte	1,373,882	428,967	944,915
Lawrence	414,028	111,471	302,557
Madison	1,246,260	326,235	920,025
Marion	12,088,147	3,052,962	9,035,185
Marshall	536,316	185,915	350,401
Martin	133,242	39,819	93,423
Miami	248,976	92,111	156,865
Monroe	952,139	336,160	615,979
Montgomery	338,092	112,890	225,202
Morgan	461,996	165,215	296,781
Newton	222,716	72,515	150,201
Noble	288,856	89,760	199,096
Ohio	29,807	15,676	14,131
Orange	359,204	107,920	251,284
Owen	206,232	61,668	144,564
Parke	89,093	25,802	63,291
Perry	159,094	49,466	109,628

<b>County</b>	<b>Total CVET Revenue</b>	<b>State CVET Capture</b>	<b>Net Local CVET Revenue</b>
Pike	173,638	53,579	120,059
Porter	1,911,629	554,896	1,356,733
Posey	307,209	117,434	189,775
Pulaski	240,326	89,436	150,890
Putnam	238,725	84,187	154,538
Randolph	273,343	100,031	173,312
Ripley	160,623	63,750	96,873
Rush	132,289	52,662	79,627
St. Joseph	3,409,967	863,717	2,546,250
Scott	86,202	27,484	58,718
Shelby	392,340	139,792	252,548
Spencer	284,589	101,395	183,194
Starke	131,656	41,108	90,548
Steuben	290,586	115,071	175,515
Sullivan	182,058	55,620	126,438
Switzerland	11,938	4,458	7,480
Tippecanoe	1,340,666	484,662	856,004
Tipton	168,414	52,425	115,989
Union	46,165	15,425	30,740
Vanderburgh	2,480,999	837,561	1,643,438
Vermillion	183,832	54,601	129,231
Vigo	808,835	215,341	593,494
Wabash	355,917	134,897	221,020
Warren	58,326	19,281	39,045
Warrick	281,025	94,157	186,868
Washington	180,176	51,874	128,302
Wayne	994,121	288,277	705,844
Wells	490,378	148,502	341,876
White	450,688	164,481	286,207
Whitley	548,833	200,064	348,769
State Fair, Forestry, Database Mgmt.	22,330	22,330	0
<b>STATE TOTALS</b>	<b>\$65,946,026</b>	<b>\$19,685,533</b>	<b>\$46,260,493</b>

### **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: Vehicles subject to excise tax, including passenger cars, motorcycles, motor-driven cycles, collector vehicles, mini-trucks, privately-owned military vehicles, trucks with a gross weight of 11,000 lbs. or less, and trailers with a gross weight of 9,000 lbs. or less.

Wheel Tax: Buses, recreational vehicles, semi-trailers, trailers over 9,000 lbs., and trucks and tractors over 11,000 lbs.

#### **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 Excise 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 Excise 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 exempt from excise tax.

**Wheel Tax:** Vehicles owned by the state, one of its agencies, or a political subdivision; school buses; buses owned by a religious or nonprofit youth organization; funeral equipment; 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 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	\$83,773,039	\$97,441,093
CY 2018^	\$14,152,240	\$87,447,973	\$101,600,213
CY 2019	\$14,659,278	\$90,168,112	\$104,827,420

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

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

^Adams and Steuben County surtax/wheel tax was first effective in CY 2018.

**REVENUE: CY 2019**

County	Wheel Tax	Surtax	Total
Adams	\$ 213,805	\$ 726,234	\$ 940,039
Allen	1,335,660	6,714,179	8,049,839
Blackford	60,925	317,554	378,479
Brown	152,372	575,513	727,885
Carroll	265,248	555,231	820,480
Cass	125,951	902,326	1,028,278
Clay	182,460	670,471	852,931
Clinton	277,176	807,269	1,084,446
Daviess	162,729	633,251	795,981
Decatur	154,572	1,368,016	1,522,589
Delaware	259,711	2,299,644	2,559,355
Dubois	193,027	928,414	1,121,442
Elkhart	548,575	4,547,692	5,096,267
Fayette	55,478	567,698	623,177
Fountain	97,604	430,947	528,552
Fulton	135,601	518,489	654,091



<b>County</b>	<b>Wheel Tax</b>	<b>Surtax</b>	<b>Total</b>
Gibson	44,469	679,283	723,752
Greene	130,590	843,539	974,129
Hancock	304,881	1,969,867	2,274,749
Hendricks	627,604	3,990,573	4,618,178
Henry	410,187	1,848,442	2,258,630
Howard	115,839	1,632,239	1,748,079
Huntington	234,160	917,914	1,152,075
Jay	150,646	317,523	468,170
Johnson	449,868	3,606,436	4,056,304
Kosciusko	773,618	1,956,946	2,730,564
LaGrange	79,741	289,412	369,153
Lawrence	114,209	1,166,902	1,281,112
Madison	306,890	2,946,757	3,253,648
Marion	1,351,881	15,834,620	17,186,502
Miami	152,948	669,720	822,668
Monroe	367,161	2,530,509	2,897,671
Montgomery	152,426	921,353	1,073,780
Morgan	410,074	1,903,188	2,313,262
Noble	270,104	1,109,929	1,380,034
Owen	87,634	580,022	667,656
Parke	96,372	271,711	368,084
Perry	43,104	308,426	351,530
Posey	152,324	546,077	698,401
Putnam	242,253	869,279	1,111,533
Randolph	217,634	620,316	837,950
Rush	151,446	436,408	587,854
St Joseph	519,727	5,725,586	6,245,314
Shelby	321,993	1,163,681	1,485,675
Steuben	615,214	1,559,930	2,175,145
Sullivan	101,059	352,242	453,301
Tippecanoe	228,715	2,741,375	2,970,090
Tipton	129,303	423,111	552,415
Union	69,051	182,925	251,977
Vanderburgh	499,394	3,163,800	3,663,195
Vermillion	110,125	161,485	271,611
Vigo	108,759	1,316,525	1,425,284
Warrick	89,062	1,332,192	1,421,254
Wells	69,969	356,032	426,001
Whitley	137,950	358,909	496,859
<b>TOTAL (55)</b>	<b>\$14,659,278</b>	<b>\$90,168,112</b>	<b>\$104,827,420</b>

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 2015	\$464,296
	CY 2016	\$577,661
	CY 2017	\$506,061
	CY 2018	\$718,319
	CY 2019	\$347,459

**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.

## BROWN COUNTY PERFORMING ARTS CENTER ADMISSIONS TAX

IC 6-9-46

ACCT. NO. 73327-418530

**TAXPAYER:** Each person who pays a price for admission to any event held in the indoor performing arts center in Brown County that has a minimum capacity of at least 2,000 patrons and is located in an area that has not been annexed by a city before the adoption of the tax.

**RATE:** \$1.00 per admission.

**PROCEDURE:** Persons selling tickets collect the tax as agents of the county and remit revenue within 15 days after the end of the month to the Department of State Revenue. Amounts received from the tax are paid by the State Treasurer to the county treasurer.

**ADMINISTRATION:** Department of State Revenue

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

REVENUE:	FY 2020*	\$27,917
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\*Revenue collections began in December 2019.

**DISTRIBUTION:** Revenue is deposited in the county performing arts center admissions tax fund. Revenue may be used for retiring debt or paying lease

rentals related to the indoor performing arts center, improving or constructing infrastructure serving the indoor performing arts center, and capital repairs and maintenance of the indoor performing arts center.

### **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.

**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.

<b>REVENUE:</b>	FY 2016	\$12,963,904
	FY 2017	\$13,620,514
	FY 2018	\$14,904,453
	FY 2019	\$15,598,085
	FY 2020	\$13,477,087

**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, 451325

**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.

**PROCEDURE:** Same as 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

<b>REVENUE:</b>	FY 2016*	\$6,928,639
	FY 2017	\$7,190,200
	FY 2018	\$7,899,788
	FY 2019	\$8,369,224
	FY 2020	\$7,652,720

\*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 follows. 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.

<b>Motor Vehicle Excise Tax Rate Schedule Adjusted New Value and Classification</b>											
	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

**EXEMPTIONS:** Vehicles exempt from registration fees and vehicles held in inventory by persons with a dealer services license.

Most vehicles not subject to the Excise Tax and not exempt from registration fees are subject to the Commercial Vehicle Excise Tax or the RV and Truck Camper Excise Tax.

**STATE TRANSFERS:** Annual transfers transfers from the Lottery Surplus Fund of \$236,212,440 and annual transfers from the state General Fund of \$203,688 supplement the excise tax revenue.

**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 \$14,000 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 is \$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. 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.

<b>Annual Registration Date</b>	
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
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
2018	\$530,614,703	\$236,416,128	\$767,030,833	\$255,480,632	\$511,550,201
2019	\$552,419,749	\$236,416,128	\$788,835,877	\$261,793,324	\$527,042,553

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.

**CY 2019 Excise Tax Collections by County**

County	Actual Excise Tax Paid at License Branch	State Excise Tax Replimnt.	Total Excise Tax Revenue	State Excise Tax Capture	Net Local Excise Tax Revenue
Adams	\$ 2,101,647	\$ 816,488	\$ 2,918,135	\$ 949,835	\$ 1,968,300
Allen	30,177,185	12,803,630	42,980,815	13,437,655	29,543,160
Bartholomew	7,128,771	2,999,962	10,128,733	3,254,836	6,873,897
Benton	744,656	305,647	1,050,303	340,609	709,694
Blackford	905,627	356,570	1,262,197	375,131	887,066
Boone	7,765,678	3,604,010	11,369,688	3,597,560	7,772,128
Brown	1,418,084	562,887	1,980,971	729,101	1,251,870
Carroll	1,869,314	783,160	2,652,474	891,170	1,761,304
Cass	2,810,931	1,137,022	3,947,953	1,209,589	2,738,364
Clark	9,331,432	3,738,490	13,069,922	4,571,072	8,498,850
Clay	1,995,258	797,283	2,792,541	877,521	1,915,020
Clinton	2,550,283	1,026,598	3,576,881	1,016,042	2,560,839
Crawford	708,792	245,265	954,057	326,922	627,135

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
Daviess	2,416,839	1,020,405	3,437,244	957,607	2,479,637
Dearborn	4,604,684	1,875,512	6,480,196	2,415,894	4,064,302
Decatur	2,257,776	952,322	3,210,098	1,135,795	2,074,303
DeKalb	3,557,362	1,443,621	5,000,983	1,721,077	3,279,906
Delaware	7,878,474	3,265,272	11,143,746	3,969,952	7,173,794
Dubois	4,166,972	1,769,570	5,936,542	1,967,303	3,969,239
Elkhart	14,812,566	6,013,460	20,826,026	6,490,370	14,335,656
Fayette	1,494,201	558,676	2,052,877	725,288	1,327,589
Floyd	6,775,926	2,828,209	9,604,135	3,475,775	6,128,360
Fountain	1,380,537	560,936	1,941,473	684,365	1,257,108
Franklin	1,982,536	786,037	2,768,573	1,091,178	1,677,395
Fulton	1,623,375	675,393	2,298,768	837,009	1,461,759
Gibson	3,103,520	1,324,023	4,427,543	1,429,890	2,997,653
Grant	4,507,774	1,800,292	6,308,066	2,417,282	3,890,784
Greene	2,544,019	1,020,171	3,564,190	1,198,906	2,365,284
Hamilton	40,608,557	22,462,054	63,070,611	20,966,165	42,104,446
Hancock	7,961,954	3,532,279	11,494,233	3,654,840	7,839,393
Harrison	3,372,604	1,335,591	4,708,195	1,926,185	2,782,010
Hendricks	17,081,539	7,613,285	24,694,824	7,085,531	17,609,293
Henry	3,740,547	1,531,956	5,272,503	1,777,543	3,494,960
Howard	7,497,812	3,252,008	10,749,820	3,506,854	7,242,966
Huntington	2,956,466	1,236,642	4,193,108	1,315,914	2,877,194
Jackson	3,527,424	1,426,102	4,953,526	1,845,882	3,107,644
Jasper	3,161,274	1,341,303	4,502,577	1,837,796	2,664,781
Jay	1,378,706	520,159	1,898,865	589,377	1,309,488
Jefferson	2,332,280	920,610	3,252,890	1,183,821	2,069,069
Jennings	1,953,642	725,499	2,679,141	1,016,791	1,662,350
Johnson	14,783,714	6,492,075	21,275,789	6,362,996	14,912,793
Knox	2,868,154	1,217,348	4,085,502	1,327,306	2,758,196
Kosciusko	6,717,105	2,826,852	9,543,957	3,958,276	5,585,681
LaGrange	2,196,255	870,026	3,066,281	1,322,065	1,744,216
Lake	40,732,350	17,359,196	58,091,546	19,399,452	38,692,094
LaPorte	9,021,647	3,671,457	12,693,104	4,228,006	8,465,098
Lawrence	3,666,014	1,487,294	5,153,308	1,430,512	3,722,796
Madison	9,937,059	4,088,300	14,025,359	4,379,986	9,645,373
Marion	70,872,402	29,257,773	100,130,175	29,276,985	70,853,190
Marshall	3,756,726	1,531,984	5,288,710	2,036,134	3,252,576
Martin	783,905	303,408	1,087,313	389,814	697,499
Miami	2,537,401	1,044,849	3,582,250	1,433,776	2,148,474
Monroe	9,251,898	3,879,778	13,131,676	5,104,469	8,027,207
Montgomery	3,061,147	1,266,330	4,327,477	1,445,946	2,881,531
Morgan	6,427,485	2,664,983	9,092,468	3,388,335	5,704,133
Newton	1,310,877	539,574	1,850,451	621,892	1,228,559
Noble	3,640,953	1,476,519	5,117,472	1,753,800	3,363,672
Ohio	509,558	199,476	709,034	390,917	318,117
Orange	1,475,586	575,021	2,050,607	701,726	1,348,881
Owen	1,578,215	585,958	2,164,173	702,641	1,461,532
Parke	1,223,868	499,910	1,723,778	563,461	1,160,317
Perry	1,340,333	508,973	1,849,306	586,074	1,263,232
Pike	1,011,271	395,758	1,407,029	440,720	966,309
Porter	17,023,573	7,585,875	24,609,448	8,190,935	16,418,513
Posey	2,521,814	1,109,454	3,631,268	1,424,181	2,207,087
Pulaski	1,114,784	459,002	1,573,786	606,007	967,779
Putnam	2,839,462	1,164,881	4,004,343	1,456,635	2,547,708
Randolph	1,823,398	722,665	2,546,063	943,679	1,602,384
Ripley	2,418,631	965,934	3,384,565	1,417,963	1,966,602
Rush	1,325,465	534,314	1,859,779	656,106	1,203,673
St. Joseph	20,088,661	8,288,021	28,376,682	9,065,728	19,310,954
Scott	1,583,139	581,369	2,164,508	746,520	1,417,988
Shelby	3,803,141	1,562,878	5,366,019	1,933,512	3,432,507
Spencer	1,803,798	741,091	2,544,889	891,749	1,653,140
Starke	1,858,701	716,261	2,574,962	821,911	1,753,051
Steuben	3,057,499	1,281,945	4,339,444	1,993,254	2,346,190
Sullivan	1,574,597	662,402	2,236,999	685,418	1,551,581

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
Switzerland	722,471	280,255	1,002,726	449,926	552,800
Tippecanoe	13,380,338	5,777,207	19,157,545	6,940,099	12,217,446
Tipton	1,576,129	687,226	2,263,355	720,362	1,542,993
Union	515,701	197,470	713,171	256,142	457,029
Vanderburgh	14,595,981	6,240,442	20,836,423	7,585,809	13,250,614
Vermillion	1,309,888	540,625	1,850,513	498,700	1,351,813
Vigo	7,132,939	2,924,348	10,057,287	2,833,978	7,223,309
Wabash	2,578,898	1,066,468	3,645,366	1,385,380	2,259,986
Warren	844,918	362,487	1,207,405	408,512	798,893
Warrick	6,195,513	2,732,188	8,927,701	3,150,726	5,776,975
Washington	1,997,576	740,381	2,737,957	870,243	1,867,714
Wayne	4,331,206	1,664,870	5,996,076	1,872,657	4,123,419
Wells	2,263,018	919,563	3,182,581	1,174,513	2,008,068
White	2,216,516	929,113	3,145,629	1,174,588	1,971,041
Whitley	3,031,047	1,266,152	4,297,199	1,591,369	2,705,830
<b>STATE TOTALS</b>	<b>\$552,419,749</b>	<b>\$236,416,128</b>	<b>\$788,835,877</b>	<b>\$261,793,324</b>	<b>\$527,042,553</b>

### 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: Vehicles subject to excise tax, including passenger cars, motorcycles, motor-driven cycles, collector vehicles, mini-trucks, privately-owned military vehicles, trucks with a gross weight of 11,000 lbs. or less, and trailers with a gross weight of 9,000 lbs. or less.

**Wheel Tax:** Buses, recreational vehicles, semi-trailers, trailers over 9,000 lbs., and trucks and tractors over 11,000 lbs.

#### 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 Municipal Excise 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 exempt from excise tax.



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

**REVENUE:**

	Wheel Tax	Surtax	Total
CY 2017	\$1,389,058	\$10,037,704	\$11,426,762
CY 2018	\$1,541,414	\$11,416,119	\$12,957,533
CY 2019	\$1,608,445	\$12,180,324	\$13,788,769

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 2019 Municipal Excise Surtax/Wheel Tax Distributions**

Municipality	Wheel Tax	Surtax	Total
Boonville	\$ 10,480	\$ 134,214	\$ 144,694
Crown Point	118,005	730,567	848,572
Dyer	45,489	379,751	425,240
Fishers	150,563	2,007,555	2,158,118
Fort Wayne	629,857	4,525,444	5,155,301
Gary	345,227	1,107,034	1,452,261
Greencastle	10,241	147,193	157,434
LaPorte	71,633	457,242	528,875
Merrillville	39,860	746,956	786,816
Munster	27,556	513,643	541,199
Portage	89,525	802,587	892,112
Valparaiso	70,009	628,138	698,147
<b>TOTAL (12)</b>	<b>\$1,608,445</b>	<b>\$12,180,324</b>	<b>\$13,788,769</b>

**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 exempt from registration fees.

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. 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 on page 111 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.

<b>RV and Truck Camper Excise Tax Rate Schedule</b>											
<b>Value When New and Classification</b>											
	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 2015      \$8,275,760  
                     CY 2016      \$9,647,652  
                     CY 2017      \$12,356,852  
                     CY 2018      \$14,578,732  
                     CY 2019      \$15,668,657

**CY 2019 RV and Truck Camper Excise Tax by County**

<b>County</b>	<b>Excise Tax</b>	<b>County</b>	<b>Excise Tax</b>
Adams	\$ 57,870	Madison	332,592
Allen	499,388	Marion	903,734
Bartholomew	197,893	Marshall	189,510
Benton	27,540	Martin	28,852
Blackford	40,757	Miami	105,750
Boone	206,396	Monroe	247,723
Brown	87,120	Montgomery	133,362
Carroll	71,099	Morgan	332,134
Cass	87,071	Newton	48,462
Clark	303,263	Noble	105,056
Clay	98,970	Ohio	25,919
Clinton	79,260	Orange	65,378
Crawford	34,142	Owen	78,089
Daviess	109,712	Parke	48,635
Dearborn	239,910	Perry	46,370
Decatur	98,828	Pike	48,974
DeKalb	122,618	Porter	509,046
Delaware	201,129	Posey	125,986
Dubois	153,700	Pulaski	35,586
Elkhart	464,310	Putnam	156,742
Fayette	50,721	Randolph	87,419
Floyd	247,753	Ripley	155,387
Fountain	42,337	Rush	50,734
Franklin	94,347	St. Joseph	377,637
Fulton	56,445	Scott	67,359
Gibson	137,297	Shelby	176,262
Grant	144,717	Spencer	101,100
Greene	116,529	Starke	70,257
Hamilton	785,446	Steuben	107,033
Hancock	359,802	Sullivan	57,741
Harrison	193,229	Switzerland	43,545
Hendricks	614,150	Tippecanoe	300,655
Henry	153,063	Tipton	77,065
Howard	229,437	Union	20,479
Huntington	109,810	Vanderburgh	399,261
Jackson	146,252	Vermillion	38,222
Jasper	129,740	Vigo	184,041
Jay	45,607	Wabash	82,145
Jefferson	95,347	Warren	25,011
Jennings	86,897	Warrick	278,737
Johnson	450,758	Washington	80,120
Knox	93,654	Wayne	130,433
Kosciusko	257,755	Wells	74,344
LaGrange	78,449	White	82,877
Lake	580,233	Whitley	123,549
LaPorte	295,886		
Lawrence	132,707	<b>TOTAL</b>	<b>\$15,668,657</b>

## BOAT 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:** 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.

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

**PROCEDURE:** For Class 3 through 14 boats, the boat excise tax is reduced by 10% for each year since the model year of the boat but not to exceed 50%. A boat owner must pay the boat excise tax and the Department of Natural Resources' 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.

Additionally, the excise tax is equal to \$12 for a motorized boat or a sailboat that is stored in Indiana for at least 60 consecutive days but not operated, used, or docked in Indiana waters.

**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; used for the production of income 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 of Motor Vehicles shall deposit the processing fee in the Commission Fund.

REVENUE:	CY 2015	\$9,452,670
	CY 2016	\$9,805,106
	CY 2017	\$10,558,323
	CY 2018	\$10,654,833
	CY 2019	\$11,036,020

**CY 2019 BOAT EXCISE TAX DISTRIBUTIONS**

<b>County</b>	<b>Excise</b>	<b>County</b>	<b>Excise</b>
Adams	\$ 40,693	Madison	180,424
Allen	453,432	Marion	609,573
Bartholomew	86,271	Marshall	193,399
Benton	16,649	Martin	17,960
Blackford	16,430	Miami	50,696
Boone	100,452	Monroe	222,593
Brown	62,424	Montgomery	56,663
Carroll	105,833	Morgan	147,586
Cass	49,609	Newton	32,237
Clark	175,549	Noble	176,946
Clay	32,512	Ohio	12,892
Clinton	38,441	Orange	36,052
Crawford	39,755	Owen	35,585
Daviess	45,922	Parke	63,653
Dearborn	114,591	Perry	50,500
Decatur	33,758	Pike	19,429
DeKalb	82,510	Porter	363,142
Delaware	153,064	Posey	58,519
Dubois	93,387	Pulaski	24,458
Elkhart	300,565	Putnam	80,422
Fayette	20,584	Randolph	32,032
Floyd	132,138	Ripley	32,541
Fountain	29,479	Rush	22,731
Franklin	68,933	St. Joseph	191,456
Fulton	84,056	Scott	32,999
Gibson	53,046	Shelby	68,747
Grant	82,972	Spencer	41,851
Greene	38,641	Starke	106,774
Hamilton	714,618	Steuben	593,183
Hancock	148,331	Sullivan	32,090

Harrison	92,039	Switzerland	16,238
Hendricks	215,155	Tippecanoe	132,811
Henry	76,029	Tipton	31,970
Howard	124,857	Union	35,984
Huntington	53,263	Vanderburgh	169,362
Jackson	50,099	Vermillion	19,898
Jasper	77,252	Vigo	84,239
Jay	17,424	Wabash	54,359
Jefferson	54,777	Warren	17,303
Jennings	33,652	Warrick	104,167
Johnson	193,324	Washington	39,401
Knox	52,583	Wayne	63,069
Kosciusko	769,704	Wells	54,586
LaGrange	231,215	White	200,819
Lake	509,652	Whitley	114,878
LaPorte	284,660		
Lawrence	59,473	<b>TOTAL</b>	<b>\$11,036,020</b>

### VEHICLE SHARING EXCISE TAX

IC 6-6-16

ACCT. NO. 16001-413210

**TAXPAYER:** Any person who drives a shared passenger motor vehicle or truck for a period of less than 30 days.

**TAX BASE:** The gross retail income a retail merchant receives for the sharing of a vehicle.

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

**PROCEDURE:** Same as Sales Tax.

**EXEMPTIONS:** Trucks weighing over 11,000 lbs., vehicles shared as part of a funeral, and vehicles shared for fewer than 15 days in a calendar year if payments were not made through a marketplace facilitator.

**ADMINISTRATION:** Department of State Revenue

**REVENUE:\*** FY 2020 \$0

\*This tax was effective January 1, 2020. Revenue collections began in July 2020.

**DISTRIBUTION:** Revenue is deposited in the Vehicle Sharing Excise Tax Account. On or before May 20 and November 20, all amounts held in the Vehicle Sharing Excise Tax Account are distributed to counties. The amount distributed to each county equals the tax initially imposed and collected from the sharing of motor vehicles registered in the county. The county auditor apportions and the county treasurer distributes the taxes among taxing units in the same manner as property taxes. Any revenue collected for vehicles that are not registered for purposes of the Motor Vehicle Excise Tax are distributed to the state General Fund.

# STATE BOARD OF ACCOUNTS

## EXAMINATION FEES

IC 5-11

ACCT. NO. 56610-420105

**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, which was \$95 per hour or \$712.50 per day. The following designated funds pay for these entities' audits.

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
Alcohol. 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 2016	\$6,875,898
	FY 2017	\$9,708,955
	FY 2018	\$11,019,245
	FY 2019	\$12,040,830
	FY 2020	\$12,460,263

\*Revenue increases are due to increased fees effective in FY 2016 and increases in audits completed due to the hiring of additional staff and contracting.

**DISTRIBUTION:** Examinations Fund

## TECHNOLOGY AND PROCESSING FEES

IC 5-11-4-3

ACCT. NO. 56610-420105

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

**RATE:** \$40 per day, 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 \$95 to \$2,990.

**ADMINISTRATION:** State Board of Accounts

REVENUE:	FY 2016	\$716,691
	FY 2017	\$1,023,642
	FY 2018	\$1,181,791
	FY 2019	\$1,378,421
	FY 2020	\$1,106,638

DISTRIBUTION: Examinations Fund

**DEPARTMENT OF ADMINISTRATION**

**CAFETERIA OPERATION**

ACCT. NO. 10560-420210

REVENUE BASE: A 2 year contract with a 2 year renewal option is awarded on the basis of competitive bids for the cafeteria service in the Indiana Government Centers. 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 2016	\$208,349
	FY 2017	\$210,842
	FY 2018	\$203,056
	FY 2019	\$213,863
	FY 2020	\$126,586

DISTRIBUTION: General Fund

**INDIANA GOVERNMENT LEASED AND RENTAL SPACE**

ACCT. NO. 10560-420220, 430120, 430185;  
45680-430120

REVENUE BASE: The Department of Administration leases space in the Indiana Government Center to the Indiana Members Credit Union (1,997 sq. ft.) and Elements Financial (formerly State Service Credit Union) (745 sq. ft.). The department also collects a \$1,100 fee for use of the State House rotunda and State House atrium for private events 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 2016	\$161,367
	FY 2017	\$202,316
	FY 2018	\$184,951
	FY 2019	\$116,430
	FY 2020	\$89,650

DISTRIBUTION: General Fund



## LOBBYIST REGISTRATION

IC 4-2-8;  
25 IAC 6-2, 3

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 2016	\$7,197
	FY 2017	\$8,013
	FY 2018	\$8,780
	FY 2019	\$9,007
	FY 2020	\$7,851

DISTRIBUTION: General Fund

## STATE PARKING GARAGES FEES

IC 4-20.5-6-4

ACCT. NO. 17290-420230, 420330

REVENUE BASE: The Senate Avenue and Washington Street parking garages and the Capitol Avenue surface lot charge visitor fees for daily public parking and special events. Fees are \$11 to \$40 per day (\$80 for lost ticket). Event parking rates are \$10 to \$40 per day.

ADMINISTRATION: Department of Administration

REVENUE:	FY 2016	\$1,285,820
	FY 2017	\$1,201,623
	FY 2018	\$1,597,019
	FY 2019	\$1,581,625
	FY 2020	\$1,260,260

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 420362;  
37620-420352 through 420362;  
37620-432140

REVENUE BASE: Certain businesses that sell alcoholic beverages. 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.	Supplemental Caterer	150
8.	Temporary Beer	**
9.	Temporary Wine	**
10.	Excursion Gaming Boat	20,000
11.	Adjacent Landsite	2,000
12.	Horse Track	4,000
13.	Satellite Facility	2,000
14.	Auctioned Permits	Varies
15.	Food Hall Permits	***
16.	Brewer (>90,000 barrels annually)	2,000
17.	Brewer (<90,000 barrels annually)	500
18.	Distiller	2,000
19.	Rectifier	2,000
20.	Artisan Distiller	250
21.	Vintner	2,000
22.	Wine Bottler	2,000
23.	Beer Wholesaler	2,000
24.	Malt Wholesaler	2,000
25.	Wine Wholesaler (>12,000 gallons)	2,000
26.	Wine Wholesaler (<12,000 gallons)	100
27.	Direct Wine Seller	100
28.	Liquor Wholesaler	2,000
29.	Farm Winery	500
30.	Farm Winery Brandy Distiller	500
31.	Salesman (biennial permit)	20
32.	Carrier	5
33.	Airplane	Not more than 500
34.	Boat	Not more than 500
35.	Dining Car	Not more than 500
36.	Transfer of Permit	250
37.	Letter of Extension	200

\*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.

\*\*\*The initial fee for a food hall master permit is \$50,000, and the annual renewal fee is \$5,000. The initial fee for a food hall vendor's permit is \$2,500 if the space is less than 1,000 sq. ft. or \$5,000 if the space is less than 2,000 sq. ft. Annual renewal fees are \$1,000.

ADMINISTRATION: Alcohol and Tobacco Commission

DISTRIBUTION: Revenue from fees 1 through 7 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 8 through 15 is deposited in the Enforcement and Administration Fund.

Revenue from fees 16 through 36 is deposited in the General Fund, of which, 66% remains in the General Fund and 34% is distributed to the Enforcement and Administration Fund.

From each fee for a letter of extension, \$50 is deposited in the General Fund, and the remainder is deposited in the Enforcement and Administration Fund.

**REVENUE:**

Fund	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Excise Fund	\$10,620,148	\$10,270,236	\$10,478,027	\$10,592,365	\$9,401,519
General Fund	513,408	496,994	451,497	568,169	328,951
Enforcement & Administration Fund	939,314	2,389,526	828,544	1,160,305	1,906,839
<b>Total</b>	<b>\$12,072,870</b>	<b>\$13,156,756</b>	<b>\$11,758,068</b>	<b>\$12,320,839</b>	<b>\$11,637,309</b>

**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 5 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
	FY 2019	\$53,000
	FY 2020	\$1,000

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 3 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 2016	\$2,709,704
	FY 2017	\$2,395,267
	FY 2018	\$2,515,449
	FY 2019	\$2,555,413
	FY 2020	\$2,056,220

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 Alcohol and Tobacco Commission 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 2016	\$795,950
	FY 2017	\$659,179
	FY 2018	\$590,622
	FY 2019	\$646,550
	FY 2020	\$437,677

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.

ADMINISTRATION: Alcohol and Tobacco Commission

REVENUE:	FY 2016	\$357,633
	FY 2017	\$556,000
	FY 2018	\$802,834
	FY 2019	\$365,205
	FY 2020	\$464,355

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 a 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 2016	\$279,900
	FY 2017	\$287,035
	FY 2018	\$277,625
	FY 2019	\$289,668
	FY 2020	\$245,725

**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 2016	\$3,170
	FY 2017	\$3,020
	FY 2018	\$2,420
	FY 2019	\$3,110
	FY 2020	\$2,570

DISTRIBUTION: General Fund

**ATTORNEY GENERAL**

**ABANDONED PROPERTY**

IC 32-34-1 ACCT. NO. 74930-429607, 462100  
 IN Constitution Article 8-2

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 2016	\$96,997,055
	FY 2017	\$99,060,533
	FY 2018	\$96,767,547
	FY 2019	\$100,201,979
	FY 2020	\$109,507,367

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. 48560-420515  
 10 IAC 4-3-1

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 2016	\$37,100
	FY 2017	\$39,950
	FY 2018	\$28,000
	FY 2019	\$26,600
	FY 2020	\$25,900

DISTRIBUTION: Consumer Fees and Settlements Fund

**PROFESSIONAL FUNDRAISER CONSULTANT AND  
SOLICITOR REGISTRATION**

IC 23-7-8

ACCT. NO. 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 2016	\$49,760
	FY 2017	\$46,520
	FY 2018	\$30,762
	FY 2019	\$60,860
	FY 2020	\$26,508

DISTRIBUTION: Consumer Fees and Settlements Fund

**TELEPHONE SOLICITATION FUND**

IC 24-4.7; IC 24-4.7-5  
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 2016	\$318,592
	FY 2017	\$322,215
	FY 2018	\$239,580
	FY 2019	\$149,847
	FY 2020	\$194,318

DISTRIBUTION: Telephone Solicitation Fund; General Fund

# AUDITOR OF THE STATE

## FINES AND FORFEITURES

IC 34-24-1-4; 35-50-2, 3  
IN Constitution, Article 8-2

ACCT. NO. 72410-450310

REVENUE BASE:	Type of Crime	Statute
	All felonies	IC 35-50-2-3, 4.5, 5, 5.5, 6, 7
	Class A Misdemeanor	IC 35-50-3-2
	Class B Misdemeanor	IC 35-50-3-3
	Class C Misdemeanor	IC 35-50-3-4

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 2016	\$3,740,883
	FY 2017	\$2,653,997
	FY 2018	\$2,570,220
	FY 2019	\$2,347,192
	FY 2020	\$2,133,195

DISTRIBUTION: Balance of forfeited proceeds is deposited in the Common School Fund after procedure in IC 34-24-1-4. Fines are deposited into the Common School Fund (IN Constitution, Article 8-2).

## 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 2016	\$8,639,345
	FY 2017	\$7,910,391
	FY 2018	\$7,818,410
	FY 2019	\$7,265,782
	FY 2020	\$6,708,856

DISTRIBUTION: General Fund



**MORTGAGE RECORDING FEE**

IC 24-9-9; IC 36-2-7-10, 10.5

ACCT. NO. 10470-429320;  
17060-429330

REVENUE BASE: County recorders assess a fee of \$55 for each mortgage recorded and pay these fees to the county treasurer on a monthly basis. County auditors distribute \$2.50 of this fee to the Auditor of State.

ADMINISTRATION: Auditor of State

REVENUE: Revenue is deposited as follows:

	General Fund (10470-429320)	Homeowner Protection Unit Account (17060-429330)	Total
FY 2016	\$326,395	\$326,395	\$652,790
FY 2017	\$344,685	\$344,685	\$689,370
FY 2018	\$299,234	\$298,366	\$597,600
FY 2019	\$284,386	\$284,386	\$568,772
FY 2020	\$353,980	\$347,927	\$701,907

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 2016	\$1,609
FY 2017	\$653
FY 2018	\$3,059
FY 2019	\$327
FY 2020	\$1,803

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 2016	\$24,454
	FY 2017	\$9,107
	FY 2018	\$3,080
	FY 2019	\$575
	FY 2020	\$1,725

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 2016	\$39,922
	FY 2017	\$49,747
	FY 2018	\$35,280
	FY 2019	\$28,267
	FY 2020	\$36,375

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 2016	\$60,191
	FY 2017	\$53,682
	FY 2018	\$16,873
	FY 2019	\$68,074
	FY 2020	\$31,711

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 2016	\$244,021
	FY 2017	\$233,049
	FY 2018	\$229,337
	FY 2019	\$288,981
	FY 2020	\$225,823

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 since FY 2009.

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 2016	\$6,140,467
	FY 2017	\$5,957,079
	FY 2018	\$7,126,628
	FY 2019	\$7,380,743
	FY 2020	\$7,098,971

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

NOTE: Sales revenue increased between FY 2017 and FY 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 -429360

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 or deposited into an account that is paid to the offender when the offender is released from prison.

ADMINISTRATION: Department of Correction

REVENUE:	FY 2016	\$1,014,733
	FY 2017	\$1,021,134
	FY 2018	\$1,017,610
	FY 2019	\$1,461,915
	FY 2020	\$1,649,992

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 \$2.25 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 2016	\$740,897
	FY 2017	\$739,198
	FY 2018	\$736,908
	FY 2019	\$799,084
	FY 2020	\$788,982

NOTE: The continuing education fee increased from \$2 to \$2.25 effective July 1, 2018. As required by IC 16-37-1-9, the fee will continue to increase by \$0.25 every 5 years until 2043.

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 2016	\$251,695
	FY 2017	\$318,423
	FY 2018	\$229,437
	FY 2019	\$71,688
	FY 2020	\$0

NOTE: Under P.L. 146-2018 registration fees for businesses located in enterprise zones were discontinued.

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 2016	\$1,218,115
FY 2017	\$1,163,585
FY 2018	\$1,161,120
FY 2019	\$1,312,925
FY 2020	\$1,071,680

DISTRIBUTION: General Fund

## DEPARTMENT OF ENVIRONMENTAL MANAGEMENT (IDEM)

### AIR PERMIT FEES

IC 13-17-8

ACCT. NO. 36210-421012, 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 2016	\$10,988,953
FY 2017	\$10,638,541
FY 2018	\$9,688,175
FY 2019	\$8,641,271
FY 2020	\$11,276,511

DISTRIBUTION: Title V Operating Permit Program Trust Fund

### **ASBESTOS-RELATED FEES AND PENALTIES**

IC 13-17-6;

ACCT. NO. 52615-421020, 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 2016	\$475,360
	FY 2017	\$467,695
	FY 2018	\$408,200
	FY 2019	\$385,870
	FY 2020	\$352,523

DISTRIBUTION: Asbestos Trust Fund

### **ENVIRONMENTAL CIVIL PENALTIES AND FEES**

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

ACCT. NO. 38730-421014, 421024,

421030, 421042, 421094

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 2016	\$2,519,951
	FY 2017	\$3,065,570
	FY 2018	\$2,046,230
	FY 2019	\$5,195,987
	FY 2020	\$4,569,880

DISTRIBUTION: Environmental Management Special Fund

## ENVIRONMENTAL PERMITS

IC 13-15-11; IC 13-18-10, 20; ACCT. NO. 36220-421134, 421194; 36720-  
 IC 13-18-20.5; IC 13-20-21; 421074, 421128, 421132, 421134, 421136,  
 IC 13-22-12 421138, 421142, 421144, 421146, 421148,  
 421152, 421154, 421156, 421158, 421160,  
 421162, 421166, 421168, 421170, 421172,  
 421176, 421178, 421180, 421182, 421186,  
 421188, 421192, 421194; 36710-421046,  
 421060, 421062, 421068

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 2016	FY 2017	FY 2018	FY 2019	FY 2020
NPDES	\$6,450,701	\$6,399,135	\$6,412,970	\$6,199,672	\$6,072,705
Solid waste/ Confined feeding	3,488,302	3,525,144	3,498,169	3,166,675	3,716,505
Hazardous waste	1,718,629	1,867,821	1,907,823	1,401,234	1,111,899
<b>TOTAL</b>	<b>\$11,657,632</b>	<b>\$11,792,100</b>	<b>\$11,818,962</b>	<b>\$10,767,581</b>	<b>\$10,901,109</b>

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 2016	\$141,468	\$0
FY 2017	\$147,223	\$1,440
FY 2018	\$142,500	\$0
FY 2019	\$152,500	\$0
FY 2020	\$138,234	\$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. 49516-421340; 49526-421340;  
49552-427472; 49575-421340

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 2016	\$2,028,421
	FY 2017	\$1,293,441
	FY 2018	\$1,454,509
	FY 2019	\$1,603,498
	FY 2020	\$1,624,522

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 2016	\$1,506,484
FY 2017	\$976,716
FY 2018	\$1,090,882
FY 2019	\$1,196,432
FY 2020	\$1,218,213

Revenue is distributed to the various counties as follows:

County	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Porter	\$9,566	\$0	\$0	\$6,358	\$6,250
Posey	(3,316)	0	0	0	0
Putnam	515,687	316,724	363,627	398,733	399,814
<b>TOTAL</b>	<b>\$521,937</b>	<b>\$316,724</b>	<b>\$363,627</b>	<b>\$398,733</b>	<b>\$406,309</b>

### HAZARDOUS WASTE REIMBURSEMENTS

IC 13-25-4

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

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 2016	\$886,726
	FY 2017	\$1,521,764
	FY 2018	\$1,283,281
	FY 2019	\$797,750
	FY 2020	\$777,885

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 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 2019	\$2,352,691	\$2,352,691	\$1,631,826	\$6,337,208
FY 2020	\$2,432,126	\$2,432,094	\$1,483,843	\$6,348,063

\*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 13-20-22-12 provides that revenue from solid waste generated outside Indiana is deposited in the Hazardous Substances Response Trust Fund.

### UNDERGROUND PETROLEUM STORAGE TANK FEES

IC 13-23-12; IC 16-44-2 ACCT. NO. 52710-427465; 52810-421600,  
427465; 52820-421600

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 2016*	\$51,139,107
	FY 2017	\$53,545,934
	FY 2018	\$47,086,562
	FY 2019	\$46,130,524
	FY 2020	\$43,361,175

\*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 2016	\$886,052
	FY 2017	\$1,221,089
	FY 2018	\$1,386,319
	FY 2019	\$1,130,887
	FY 2020	\$1,237,674

DISTRIBUTION: Voluntary Remediation Fund

### **WASTE TIRE MANAGEMENT FEES**

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

ACCT. NO. 35310-421072, 427470;  
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:

	Fee
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 2016*	\$1,566,998
	FY 2017	\$1,586,106
	FY 2018	\$1,621,642
	FY 2019	\$1,608,376
	FY 2020	\$1,552,338

\*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 of a Business Enterprise Program (BEP) location operated by a commercial account. 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 2016	\$88,334
	FY 2017	\$98,401
	FY 2018	\$75,815
	FY 2019*	\$153,965
	FY 2020*	\$138,710

\*A large number of locations turned over to commercial accounts in FY 2019. In FY 2020, there were still a large number of commercial accounts, but public building closures due to COVID-19 affected total revenues.

DISTRIBUTION: Blind Vending Account

## **DIVISION OF FAMILY RESOURCES**

### **CHILD CARE LICENSURE**

IC 12-17.2-6

ACCT. NO. 35920-422540

**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 2016	\$33,012
	FY 2017	\$39,988
	FY 2018	\$29,914
	FY 2019	\$39,200
	FY 2020*	\$17,259

\*The child care ministry license effective period was extended from 1 year to 2 years in P.L. 53 of 2018, reducing the number of annual renewals and revenue.

**DISTRIBUTION:** Division of Family Resources, Child Care Fund

### **EARLY EDUCATION GRANT PILOT PROGRAM**

IC 12-17.2-7.2-8

ACCT. NO. 15980-443100

**REVENUE BASE:** Matching grants are required for a prekindergarten program providing grants for qualified education services.

**RATE:** Between 5% and 50% of the tuition for each eligible or limited eligibility child must be paid from donations, gifts, grants, bequests, and other funds from a private entity or person, the U.S. government, or from other sources. This section details private grants only.

**ADMINISTRATION:** Office of the Secretary of Family and Social Services

REVENUE:	FY 2016	\$932,702
	FY 2017	\$965,124
	FY 2018*	\$3,956
	FY 2019*	\$1,428
	FY 2020*	\$8,113

\*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 or limited eligibility child is between \$2,500 and \$6,800 per year. 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. 41655-422040; 41660-422040; 41665-422040; 41670-422040

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. Clothing charges in the succeeding 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 2016	\$69,526
	FY 2017	\$76,419
	FY 2018	\$80,427
	FY 2019	\$65,693
	FY 2020	\$100,599

DISTRIBUTION: General Fund

**MENTAL INSTITUTIONS-MAINTENANCE**

IC 12-24-13, 14

ACCT. NO. 17005; 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 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
FY 2019	\$184,742	\$35,855	\$15,917,281	\$16,137,878
FY 2020	\$139,718	\$0	\$16,508,602	\$16,648,320

\*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 2016	\$17,971,146
	FY 2017	\$17,150,537
	FY 2018	\$17,846,024
	FY 2019	\$17,425,350
	FY 2020	\$17,647,382

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, 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, Medicaid inpatient utilization rates, 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 2016	\$500,773,633	
FY 2017	\$683,360,547	\$50,139,751
FY 2018	\$782,720,363	\$144,898,094
FY 2019	\$815,905,808	\$195,129,332
FY 2020	\$751,600,482	\$261,689,532

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 Healthy 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 2016	\$166,716,239
	FY 2017	\$168,247,262
	FY 2018	\$167,703,593
	FY 2019	\$164,722,571
	FY 2020	\$162,395,030

DISTRIBUTION: Fees collected are distributed as follows:

Medicaid NF Services	70.6%
General Fund Other Medicaid Services	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: \$4,867 minimum fee to a maximum fee of \$1,529,188 plus additional for excess assets over \$40 B.

RATE:

Total Assets	Fee	Plus (per thousand)	Of Excess Over
\$0 - \$10,000 M	\$4,867		
10,001 M - 15,000 M	4,867 +	0.2400	\$10,000 M
15,001 M - 25,000 M	6,067 +	0.1077	15,000 M
25,001 M - 50,000 M	7,144 +	0.0832	25,000 M
50,001 M - 100,000 M	9,223 +	0.0759	50,000 M
100,001 M - 500,000 M	13,019 +	0.0733	100,000 M
500,001 M - 1,000,000 M	42,335 +	0.0715	500,000 M
1,000,001 M - 3,000,000 M	78,088 +	0.0536	1,000,000 M
3,000,001 M - 5,000,000 M	185,188 +	0.0420	3,000,000 M
5,000,001 M - 10,000,000 M	269,188 +	0.0384	5,000,000 M
10,000,001 M - 20,000,000 M	461,338 +	0.0360	10,000,000 M
20,000,001 M - 40,000,000 M	821,488 +	0.0354	20,000,000 M
>40,000,001 M	1,529,188 +	0.0330	40,000,000 M

M = 1,000

Effective July 1, 2019 - June 30, 2020

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 2016	\$4,175,736
	FY 2017	\$4,212,252
	FY 2018	\$3,381,380
	FY 2019	\$4,530,947
	FY 2020	\$4,931,632

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 \$4,867 minimum fee and a maximum fee of \$1,529,188 plus additional fees for assets over \$40 B.

Total Assets	Fee	Plus (per thousand)	Of Excess Over
\$0 - \$10,000 M	\$4,867		
10,001 M - 15,000 M	4,867 +	0.2400	\$10,000 M
15,001 M - 25,000 M	6,067 +	0.1077	15,000 M
25,001 M - 50,000 M	7,144 +	0.0832	25,000 M
50,001 M - 100,000 M	9,223 +	0.0759	50,000 M
100,001 M - 500,000 M	13,019 +	0.0733	100,000 M
500,001 M - 1,000,000 M	42,335 +	0.0715	500,000 M
1,000,001 M - 3,000,000 M	78,088 +	0.0536	1,000,000 M
3,000,001 M - 5,000,000 M	185,188 +	0.0420	3,000,000 M
5,000,001 M - 10,000,000 M	269,188 +	0.0384	5,000,000 M
10,000,001 M - 20,000,000 M	461,338 +	0.0360	10,000,000 M
20,000,001 M - 40,000,000 M	821,488 +	0.0354	20,000,000 M
>40,000,001 M	1,529,188 +	0.0330	40,000,000 M

M = 1,000

Effective July 1, 2019 - June 30, 2020

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2016	\$8,384
	FY 2017	\$7,451
	FY 2018	\$7,396
	FY 2019	\$7,268
	FY 2020	\$7,423

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 \$1,000. 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 2016	\$40,840
	FY 2017	\$36,720
	FY 2018	\$30,978
	FY 2019	\$30,850
	FY 2020	\$30,250

DISTRIBUTION: Financial Institutions Fund

**CONSUMER CREDIT VOLUME FEE**

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.

RATE: \$6 per \$100,000

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2016	\$972,950
	FY 2017	\$652,307
	FY 2018	\$496,344
	FY 2019	\$704,852
	FY 2020	\$1,259,652

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	0.0922	50,000 M
100,001 M - 500,000 M	14,494	0.0205	100,000 M
500,001 M - 1,000,000 M	22,694	0.0102	500,000 M
1,000,001 M - 10,000,000 M	27,794	0.0050	1,000,000 M
10,000,000 M - 20,000,000 M	72,794	.0035	10,000,000 M
20,000,000 M - 40,000,000 M	107,794	.0025	20,000,000 M
>40,000,000 M	157,794	.0020	40,000,000 M

M = 1,000

Effective July 1, 2019 - June 30, 2020

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 of Department of Financial Institutions 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	\$567		
546 M - 1,000 M	567 +	0.8192	\$545 M
1,001 M - 5,000 M	939 +	0.8453	1,000 M
5,001 M - 10,000 M	4,320 +	0.2816	5,000 M
10,001 M - 50,000 M	5,728 +	0.0752	10,000 M
50,001 M - 100,000 M	8,735 +	0.0739	50,000 M
100,001 M - 500,000 M	12,431 +	0.0733	100,000 M
500,001 M - 1,000,000 M	41,747 +	0.0715	500,000 M
1,000,001 M - 3,000,000 M	77,500 +	0.0701	1,000,000 M
3,000,001 M - 5,000,000 M	217,780 +	0.0257	3,000,000 M
>5,000,000 M	269,230 +	0.0252	5,000,000 M

M = 1,000

Effective July 1, 2019 - June 30, 2020

**ADMINISTRATION:** Department of Financial Institutions

REVENUE:	FY 2016	\$1,112,360
	FY 2017	\$1,085,011
	FY 2018	\$839,036
	FY 2019	\$1,150,313
	FY 2020	\$1,241,399

**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 \$1,000 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 2016	\$21,560
	FY 2017	\$21,800
	FY 2018	\$14,100
	FY 2019	\$16,800
	FY 2020	\$28,000

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: Examinations performed by the Department of Financial Institutions are \$80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE:	FY 2016	\$62,090
	FY 2017	\$61,410
	FY 2018	\$4,090
	FY 2019	\$0
	FY 2020	\$0

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: Revenue has not been received since FY 2014.

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 2016	\$379,000
	FY 2017	\$406,000
	FY 2018	\$312,600
	FY 2019	\$405,000
	FY 2020	\$410,000

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 2016	\$232,784
	FY 2017	\$247,898
	FY 2018	\$117,514
	FY 2019	\$129,824
	FY 2020	\$97,000

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 non-depository 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 2016	\$146,100
	FY 2017	\$136,390
	FY 2018	\$107,062
	FY 2019	\$124,250
	FY 2020	\$111,750

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 Non-qualifying 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 2016	\$139,668
	FY 2017	\$82,000
	FY 2018	\$112,320
	FY 2019	\$83,720
	FY 2020	\$76,420

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 2016 \$61,000  
FY 2017 \$70,000  
FY 2018 \$60,000  
FY 2019 \$83,000  
FY 2020 \$88,000

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 \$100. The examination fee is set by the department at \$80 per hour.

ADMINISTRATION: Department of Financial Institutions

REVENUE: FY 2016 \$523,600  
FY 2017 \$596,900  
FY 2018 \$565,088  
FY 2019 \$627,750  
FY 2020 \$1,317,600

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 2016 \$135,420  
FY 2017 \$111,680  
FY 2018 \$93,630  
FY 2019 \$0  
FY 2020 \$104,500

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 \$500. 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 2016	\$91,240
	FY 2017	\$74,060
	FY 2018	\$61,329
	FY 2019	\$77,850
	FY 2020	\$67,800

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, 2019 - June 30, 2020

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;  
808 IAC 2-6-1

ACCT. NO. 44312-417460, 417470,;  
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, and physician	\$10
Matchmaker and manager	\$25
Referee	\$50
Promoter	\$100
Restoration/late renewal penalty (up to 3 years)	\$50*

\*Plus renewal fee

ADMINISTRATION: Indiana Gaming Commission (State Athletic Commission)

REVENUE: FY 2016	\$101,656
FY 2017	\$77,918
FY 2018	\$63,680
FY 2019	\$73,977
FY 2020	\$53,557

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

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 2016	\$4,074,574
	FY 2017	\$3,992,485
	FY 2018	\$3,987,758
	FY 2019	\$4,164,442
	FY 2020	\$3,896,660

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.

NOTE: P.L. 58-2019 repealed the current charity gaming article and replaced it with a reorganized and revised charity gaming article effective FY 2020.

## 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 2016	\$87,455
	FY 2017	\$153,905
	FY 2018	\$62,228
	FY 2019	\$31,199
	FY 2020	\$27,272

**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

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

<b>RATE:</b> 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 2016	\$400,200
	FY 2017	\$403,400
	FY 2018	\$400,200
	FY 2019	\$397,700
	FY 2020	\$365,600

**DISTRIBUTION:** License fees 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

ACCT. NO. 10460-422850

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

RATE: \$50 M per sale or transfer

ADMINISTRATION: Indiana Gaming Commission

REVENUE:	FY 2016	\$0
	FY 2017	\$0
	FY 2018	\$0
	FY 2019	\$50,000,000
	FY 2020	\$0

DISTRIBUTION: General Fund

**RACETRACK GAMING OCCUPATIONAL LICENSE FEE**

IC 4-35-6.5

ACCT. NO. 46050-422820

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 2016	\$59,129	\$52,355	\$0
FY 2017	\$61,456	\$62,071	\$0
FY 2018	\$65,540	\$63,520	\$0
FY 2019	\$64,500	\$62,300	\$0
FY 2020	\$65,200	\$61,100	\$0

DISTRIBUTION: General Fund

**PROBLEM GAMBLING FEE**

IC 4-35-8.8

ACCT. NO. 36920-422885; 36925-422885;  
38610-443000; 38630-443000

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 2016	\$1,000,000
	FY 2017	\$1,000,000
	FY 2018	\$1,000,000
	FY 2019	\$1,000,000
	FY 2020	\$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

ACCT. NO. 36910-422830

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 2016	\$263,150
	FY 2017	\$224,875
	FY 2018	\$257,275
	FY 2019	\$227,750
	FY 2020	\$228,500

DISTRIBUTION: State Gaming Fund

**RIVERBOAT GAMING OWNER'S FEES**

IC 4-33-6

ACCT. NO. 36910-422830

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 2016	\$0	\$50,000
	FY 2017	\$0	\$50,000
	FY 2018	\$0	\$50,000
	FY 2019	\$0	\$50,000
	FY 2020	\$0	\$40,000

DISTRIBUTION: Application and investigation fees are used to reimburse the Gaming Commission for costs incurred in conducting background investigations. Other fees are distributed to the State Gaming Fund.

**RIVERBOAT GAMING OWNERSHIP TRANSFER FEE**

IC 4-33-4-21

ACCT. NO. 2561-422850

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:	FY 2016	\$0
	FY 2017	\$0
	FY 2018	\$0
	FY 2019	\$6,000,000
	FY 2020	\$0

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

**RIVERBOAT AND RACETRACK GAMING PENALTIES**

IC 4-33-4-3; IC 4-33-4-8;

ACCT. NO. 36910-450620

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:	FY 2016	\$543,668
	FY 2017	\$293,661
	FY 2018	\$649,804
	FY 2019	\$2,050,214
	FY 2020	\$409,376

DISTRIBUTION: State Gaming Fund

**RIVERBOAT GAMING OCCUPATIONAL LICENSE FEE**

IC 4-33-8;

ACCT. NO. 46050-422840

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:	Application Fee	Annual License Fee	Replacement License Fee
FY 2017	\$529,939	\$466,014	\$0
FY 2018	\$576,110	\$459,880	\$0
FY 2018	\$576,110	\$459,880	\$0
FY 2019	\$484,303	\$420,371	\$0
FY 2020	\$1,083,246	\$518,873	\$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:	FY 2016	\$0
	FY 2017	\$0
	FY 2018	\$0
	FY 2019	\$325,000
	FY 2020	\$325,000

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:	Total Annual Procedures	Fee
	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 2016	\$4,500
	FY 2017	\$4,500
	FY 2018	\$7,000
	FY 2019	\$5,000
	FY 2020	\$4,500

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:	FY 2016	\$261,044
	FY 2017	\$274,962
	FY 2018	\$270,690
	FY 2019	\$241,712
	FY 2020	\$249,975

DISTRIBUTION: Adoption History Fund

**AMBULATORY OUTPATIENT SURGICAL CENTER LICENSE FEES**

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

ACCT. NO. 12760-423030; 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:	Total Annual Procedures	Fee
	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 2016	\$190,000
	FY 2017	\$196,500
	FY 2018	\$207,000
	FY 2019*	\$1,000
	FY 2020**	\$14,450

\*In FY 2019, revenue from ambulatory outpatient surgical center license fees was deposited in the same account as hospital license fees (Acct. No. 17610-423110).

\*\*In FY 2020, revenue from ambulatory outpatient surgical center license fees was deposited in the same account as health facility fees (Acct. Nos. 17610-423080 and 12760-423080).

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 ISDH 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 2016	\$161,656
	FY 2017	\$177,591
	FY 2018	\$132,979
	FY 2019	\$138,522
	FY 2020	\$233,644

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 2016	\$58,308
	FY 2017	\$57,406
	FY 2018	\$54,854
	FY 2019	\$55,714
	FY 2020	\$55,238

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:	Total Annual Deliveries	Fee
	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 2016	\$1,000
	FY 2017	\$2,000
	FY 2018	\$2,500
	FY 2019	\$3,000
	FY 2020	\$4,500

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 2016	\$575,941
	FY 2017	\$607,350
	FY 2018	\$647,840
	FY 2019	\$626,411
	FY 2020	\$878,670

NOTE: FY 2020 revenue includes revenue deposited from ambulatory outpatient surgical center license fees, which was previously deposited in Acct. Nos. 17610-423030 and 17610-423110.

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 2016	\$96,781
	FY 2017	\$95,600
	FY 2018	\$94,500
	FY 2019	\$92,250
	FY 2020	\$85,150

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 2016	\$9,200
	FY 2017	\$8,200
	FY 2018	\$8,700
	FY 2019	\$8,200
	FY 2020	\$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 2016	\$308,000
	FY 2017	\$336,000
	FY 2018	\$324,000
	FY 2019	\$525,050
	FY 2020	\$289,950

NOTE: FY 2019 revenue includes revenue deposited from ambulatory outpatient surgical center license fees, which was previously deposited in Acct. No. 17610-423030.

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 32-3-12;

410 IAC 32-4-15

REVENUE BASE: License fees collected for lead-based paint activities inspectors, risk assessors, project designers, supervisors, abatement workers, contractors, clearance examiners, and training course providers.

RATE: License Fees:	\$150 (every 3 years)
Project Notification Fee:	\$50
Training Course Approval Application:	\$1,000
Rule Awareness Course:	\$500

ADMINISTRATION: State Department of Health

REVENUE:	FY 2016	\$30,175
	FY 2017	\$25,250
	FY 2018	\$19,000
	FY 2019	\$38,550
	FY 2020	\$61,439

DISTRIBUTION: Lead Trust Fund

### **MOBILE HOME PARKS**

IC 16-41-27-24

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 2016	\$281,400
	FY 2017	\$142,361
	FY 2018	\$37,450
	FY 2019	\$14,425
	FY 2020	\$247,020

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 2016	\$178,150
	FY 2017	\$172,450
	FY 2018	\$187,950
	FY 2019	\$151,350
	FY 2020	\$174,910

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 collect a \$115 fee from hospitals, birthing centers, public health nurses, physicians, and midwives for each baby initially tested. \$30 is deposited to the Newborn Screening Fund and the rest covers the laboratory screening costs. The fee is not collected for babies subject to further testing or retesting. Money deposited in the Newborn Screening Fund is used to cover the cost of follow-up services for children identified with genetic conditions.

ADMINISTRATION: State Department of Health

REVENUE:	FY 2016	\$2,705,221
	FY 2017	\$2,497,080
	FY 2018	\$2,502,450
	FY 2019	\$2,428,230
	FY 2020	\$2,420,670

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 2016	\$118,059
	FY 2017	\$117,750
	FY 2018	\$129,750
	FY 2019	\$131,880
	FY 2020	\$139,755

DISTRIBUTION: General Fund

### PLAN REVIEW FEES

IC 16-19-5-1;

ACCT. NO. 12760-423140; 17610-423140

410 IAC 6-12-17

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 2016	\$128,750
	FY 2017	\$132,214
	FY 2018	\$102,900
	FY 2019	\$101,150
	FY 2020	\$83,375

DISTRIBUTION: General Fund

### QUALIFIED MEDICATION AIDE

IC 16-28-1-11;

ACCT. NO. 17610-423150

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

ADMINISTRATION: State Department of Health

REVENUE:	FY 2016	\$22,435
	FY 2017	\$24,285
	FY 2018	\$92
	FY 2019	\$70
	FY 2020	\$50

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 2016	\$541,400
	FY 2017	\$581,815
	FY 2018	\$556,787
	FY 2019	\$587,190
	FY 2020	\$554,280

DISTRIBUTION: General Fund

### RADON GAS CERTIFICATION FEES

IC 16-41-38;  
410 IAC 5.1

ACCT. NO. 33710-423170

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 2016	\$19,600
	FY 2017	\$13,400
	FY 2018	\$18,100
	FY 2019	\$16,800
	FY 2020	\$17,980

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 2016	\$438,499
	FY 2017	\$405,504
	FY 2018	\$408,756
	FY 2019	\$472,996
	FY 2020	\$425,725

DISTRIBUTION: General Fund

**WATER ANALYSIS**

IC 16-41-24-5,10; ACCT. NO. 12760-423190; 43710-423190;  
 IC 16-19-8-2 46304-423319

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 2016	\$136,327	-
FY 2017	\$141,763	-
FY 2018	\$90,582	\$75,640
FY 2019	\$106,589	\$58,200
FY 2020	\$79,205	\$75,000

DISTRIBUTION: General Fund; Water Sample Revolving Fund

**WEIGHTS AND MEASURES FEES**

IC 16-19-5-1; ACCT. NO. 47930-423220  
 410 IAC 12-2-1

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 2016	\$6,786
	FY 2017	\$7,992
	FY 2018	\$3,296
	FY 2019	\$11,675
	FY 2020	\$24,085

DISTRIBUTION: Weights and Measures Fund

## HISTORICAL BUREAU

### PUBLICATIONS FUND

IC 4-23-7.2-7

ACCT. NO. 44640-431120;  
43938-431120

REVENUE BASE: Revenue from gifts, donations, and sales of books and publications.

ADMINISTRATION: Indiana State Library<sup>1</sup>

REVENUE:	FY 2016*	\$72,675
	FY 2017*	\$67,152
	FY 2018	\$16,652
	FY 2019 <sup>1</sup>	\$14,477
	FY 2020 <sup>2</sup>	\$2,815

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

<sup>1</sup>The Indiana Historical Bureau became a division of the Indiana State Library under HEA 1412 (2018), with new account number 43938. Previously both were divisions of the Indiana Library and Historical Department.

<sup>2</sup>Reduction in revenue due to several factors including bookstore closure for several months.

DISTRIBUTION: Historical Bureau Publications and Educational Fund 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.

## 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

<u>Occupant Load</u>	<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 2016	\$274,798
	FY 2017	\$270,416
	FY 2018	\$279,554
	FY 2019	\$312,703
	FY 2020	\$264,904

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 2016	\$770,532
FY 2017	\$788,319
FY 2018	\$671,283
FY 2019	\$652,968
FY 2020	\$811,367

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.

<b>Categorical Processing Fees</b>		
<b>Category</b>	<b>Description</b>	<b>Fee</b>
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 buildings, 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.
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
<b>Variance Application</b>	
Filing Fee	\$138
<b>Plan Examination and Processing Fee</b>	
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 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
FY 2019	\$4,879,595	\$6,364,861	\$268,048
FY 2020	\$5,083,787	\$6,550,825	\$250,187

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 2016	\$32,894
	FY 2017	\$39,134
	FY 2018	\$42,069
	FY 2019	\$28,766
	FY 2020	\$16,957

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.

ADMINISTRATION: Division of Fire and Building Safety

REVENUE:	FY 2016	\$402,058
	FY 2017	\$379,659
	FY 2018	\$138,790
	FY 2019	\$210,546
	FY 2020	\$52,960

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 2016	\$30,775
	FY 2017	\$25,551
	FY 2018	\$26,110
	FY 2019	\$27,178
	FY 2020	\$22,890

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 <sup>1</sup>	\$320
	(C) commercial <sup>2</sup>	\$505
	2. System plan review (late filing):	
	(A) filing fee	\$60
	(B) residential, add a room or duplex <sup>3</sup>	\$640
	(C) commercial <sup>3,4</sup>	\$1,010
	3. Addenda:	
	(A) filing fee	\$30
	(B) residential, add a room or duplex	\$85
	(C) commercial <sup>1,2</sup>	\$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 2016	\$291,023
	FY 2017	\$294,944
	FY 2018	\$280,221
	FY 2019	\$342,760
	FY 2020	\$382,141

DISTRIBUTION: Fire and Building Services Fund

### FIREWORKS PERMITS

IC 22-11-14-5, 11; IC 22-12-6-6; ACCT. NO. 37720-422572,  
675 IAC 12-3-3, 9, 10; 675 IAC 12-9-8 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 2016	\$467,465
	FY 2017	\$470,692
	FY 2018	\$475,804
	FY 2019	\$454,784
	FY 2020	\$469,997

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 2016	\$2,796,491
	FY 2017	\$2,842,425
	FY 2018	\$2,745,768
	FY 2019	\$2,672,195
	FY 2020	\$2,603,047

DISTRIBUTION: The first \$2,000,000 in revenue is deposited in the Regional Public Safety Training Fund, with the remainder deposited in the State Disaster Relief 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 2016	\$11,200
	FY 2017	\$17,701
	FY 2018	\$79,202
	FY 2019	\$15,202
	FY 2020	\$15,200

DISTRIBUTION: Reduced Ignition Propensity Standards for Cigarettes Fund



**REGULATED EXPLOSIVES/BLASTERS**

IC 35-47.5-4-4.5;  
675 IAC 26-2-4, 6

ACCT. NO. 37720-422575

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 2016	\$15,925
	FY 2017	\$18,299
	FY 2018	\$10,892
	FY 2019	\$11,264
	FY 2020	\$19,787

**REGULATED LIFTING DEVICE AND  
REGULATED AMUSEMENT DEVICE PERMITS**

IC 22-15-5, 7;  
675 IAC 12-3-14, 15; 675 IAC 23-1-63

ACCT. NO. 37720-422620

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:**

<b>Lifting Device Installation or Alteration Permit and Operating Cert. Fee</b>	
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 2016	\$2,876,136
	FY 2017	\$2,822,477
	FY 2018	\$2,765,550
	FY 2019	\$2,652,274
	FY 2020	\$2,708,975

DISTRIBUTION: Fire and Building Services Fund

**UNDERGROUND STORAGE TANK CERTIFICATION PROGRAM**

IC 13-23-3;  
675 IAC 12-12-4

ACCT. NO. 37720-422600

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 2016	\$7,241
	FY 2017	\$18,929
	FY 2018	\$7,388
	FY 2019	\$5,001
	FY 2020	\$18,583

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 2016	\$500,000
	FY 2017	\$500,000
	FY 2018	\$500,000
	FY 2019	\$500,000
	FY 2020	\$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 2019 under this requirement. The timing of this payment in certain years has led to early or delayed payments into the account.

## 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 2016	\$83,254
	FY 2017	\$78,185
	FY 2018	\$79,500
	FY 2019	\$86,125
	FY 2020	\$41,100

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 since FY 2002.

DISTRIBUTION: General Fund

## RACETRACK OCCUPATIONAL LICENSE FEE

IC 4-31-6;  
71 IAC 5-1-1

ACCT. NO. 18920-423617, 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 2016	\$297,511
	FY 2017	\$276,785
	FY 2018	\$290,552
	FY 2019	\$277,962
	FY 2020	\$254,387

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 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
FY 2019	\$0	\$25,463,438	\$25,463,438
FY 2020	\$581,876	\$20,797,937	\$21,379,813

DISTRIBUTION:

Source	Standardbred Fund (34320)	Thoroughbred Fund (34330)	Quarter Horse Fund (34340)
Breakage	\$ 106,259	\$ 106,259	\$ 18,480
Outs Tickets	161,404	161,404	28,070
Slot Machine AGR	10,125,869	9,563,282	1,108,786
<b>TOTAL</b>	<b>\$10,393,532</b>	<b>\$9,830,945</b>	<b>\$1,155,336</b>

## 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. Beginning in FY 2012, 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.

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2016	\$1,000,000
	FY 2017	\$1,000,000
	FY 2018	\$1,000,000
	FY 2019	\$1,000,000
	FY 2020	\$1,000,000

DISTRIBUTION: State Fair Commission

### **STALLION REGISTRATION**

IC 15-19-2-8  
71 IAC 14-2-1

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	\$250

ADMINISTRATION: Horse Racing Commission

REVENUE:	FY 2016	\$16,050
	FY 2017	\$16,050
	FY 2018	\$20,550
	FY 2019	\$17,050
	FY 2020	\$17,550

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 2016	\$13,000
	FY 2017	\$13,000
	FY 2018	\$13,000
	FY 2019	\$13,000
	FY 2020	\$13,000

DISTRIBUTION: General Fund

**INDIANA GRAIN BUYERS AND WAREHOUSE  
LICENSING AGENCY**

**AGRICULTURAL COMMODITY WAREHOUSES**

IC 26-3-7

ACCT. NO. 53810-428620, 428630,

824 IAC 2-4-3

428635, 455160

REVENUE BASE: An annual license is required to buy and/or store grain and other agricultural commodities. For the first warehouse facility, the fee varies from \$1,000 to \$2,500 depending on the type of license and storage capacity of the facility. Each additional facility is \$250. Failure to file necessary financial statements can result in a fine of 50% to 100% of the license renewal fee.

Any person having an interest in a commodity in a licensed warehouse may request an examination. Unless a shortage is found, actual costs of the examination over \$25 must be paid by the person who sought the examination.

The Indiana Soybean Alliance and the Indiana Corn Marketing Council pay a fee to the Department of Agriculture per audit of a licensee/grain elevator to ensure they are collecting and remitting SPARC payments (federal soybean checkoff program) and ICMC payments (Indiana corn checkoff program).

ADMINISTRATION: Indiana Grain Buyers and Warehouse Licensing Agency;  
Indiana State Department of Agriculture

REVENUE:	FY 2016	\$387,473
	FY 2017	\$456,974
	FY 2018	\$457,242
	FY 2019	\$468,514
	FY 2020*	\$403,946

DISTRIBUTION: Indiana Grain Buyers and Warehouse Licensing Agency License Fee Fund

**GRAIN TESTING EQUIPMENT**

IC 15-11-8; IC 26-3-7-6.3

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.

ADMINISTRATION: Indiana Grain Buyers and Warehouse Licensing Agency;  
Indiana State Department of Agriculture

REVENUE:	FY 2016	\$115,320
	FY 2017	\$132,300
	FY 2018	\$116,800
	FY 2019	\$127,550
	FY 2020*	\$119,040

DISTRIBUTION: Indiana 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:	<u>Fees</u>	<u>Fines</u>	<u>Total</u>
FY 2016	\$152,312	\$200	\$152,512
FY 2017*	\$17,079	\$0	\$17,079
FY 2018	\$46,402	\$0	\$46,402
FY 2019	\$18,186	\$0	\$18,186
FY 2020	\$27,910	\$0	\$27,910

\*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 years):	
	Resident	\$40
	Nonresident	\$90
	Surplus Lines Producer (valid 2 years)	
	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:	<u>New License</u>	<u>Renewals</u>	<u>Total</u>
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
FY 2019	\$4,547,161	\$6,362,794	\$10,909,955
FY 2020	\$4,848,869	\$7,046,114	\$11,894,983

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 2016	\$7,442,530
	FY 2017	\$11,207,369
	FY 2018	\$7,870,901
	FY 2019	\$6,070,113
	FY 2020	\$5,575,307

Includes retaliatory fees, filing fees, and other fees.

<u>Document</u>	<u>Fee</u>
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:	<u>Surcharges</u>	<u>Filing Fees</u>	<u>Total Revenue</u>
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
FY 2019	\$160,963,054	\$9,375	\$160,972,429
FY 2020	\$129,891,449	\$10,318	\$129,901,767

DISTRIBUTION: Patient's Compensation Fund



## MINE SUBSIDENCE INSURANCE PREMIUMS

IC 27-7-9

ACCT. NO. 51010-423960;

51020-423940, 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 2016	\$2,007,073
	FY 2017	\$2,479,614
	FY 2018	\$2,655,035
	FY 2019	\$2,774,570
	FY 2020	\$2,977,307

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 2016	\$120,789
	FY 2017	\$0
	FY 2018	\$0
	FY 2019	\$0
	FY 2020	\$0

DISTRIBUTION: Political Subdivision Catastrophic Liability Fund

## TITLE INSURANCE FEES

IC 27-7-3.6-7

ACCT. NO. 54510-423940, 423970

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.

ADMINISTRATION: Department of Insurance

REVENUE:	FY 2016	\$1,347,974
	FY 2017	\$368,026
	FY 2018*	\$860,328
	FY 2019	\$1,041,925
	FY 2020	\$1,082,119

\*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 2016	\$3,946,849
	FY 2017	\$4,114,370
	FY 2018	\$4,152,369
	FY 2019	\$4,158,995
	FY 2020	\$4,107,290

DISTRIBUTION: Office of Admissions and Continuing Education, Judges & Lawyer Assistance Program, and Disciplinary Commission

### BAR ADMINISTRATION FEES

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 2016	FY 2017	FY 2018	FY 2019	FY 2020
Exam Fees	\$265,715	\$204,836	\$226,143	\$210,189	\$209,430
Rule 6 Fees	64,075	82,215	84,941	71,519	45,650
Rule 27 Fees	100,651	171,969	117,303	111,321	88,925
Interest	587	912	2,031	0	0
Q&A	0	0	0	250	0
Miscellaneous	50	10	0	10,800	0
<b>TOTAL</b>	<b>\$431,078</b>	<b>\$459,942</b>	<b>\$430,418</b>	<b>\$404,079</b>	<b>\$344,005</b>

DISTRIBUTION: Office of Admissions and Continuing Education Fund

**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 2016	\$3,685,945
	FY 2017	\$3,977,816
	FY 2018	\$3,578,303
	FY 2019	\$3,490,474
	FY 2020	\$2,974,795

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 2016	\$289,395
	FY 2017	\$274,530
	FY 2018	\$271,097
	FY 2019	\$265,394
	FY 2020	\$245,569

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(f)

ADMINISTRATION: Clerk of the Circuit Court

REVENUE:	FY 2016	\$40,726,106
	FY 2017	\$42,692,794
	FY 2018	\$40,377,050
	FY 2019	\$39,878,698
	FY 2020	\$34,400,673

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).

<b>REVENUE:</b>	FY 2016	\$789,397
	FY 2017	\$833,364
	FY 2018	\$978,663
	FY 2019	\$998,087
	FY 2020	\$878,217

**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 since FY 2009.

**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 2016	\$763,819
	FY 2017	\$843,366
	FY 2018	\$731,939
	FY 2019	\$719,540
	FY 2020	\$610,096

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 2016	\$13,289,654
	FY 2017	\$13,638,116
	FY 2018	\$13,176,664
	FY 2019	\$12,821,015
	FY 2020	\$10,986,520

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 2016	\$3,773,724
	FY 2017	\$3,867,390
	FY 2018	\$3,620,259
	FY 2019	\$3,376,857
	FY 2020	\$2,843,344

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 2016	\$9,550
	FY 2017	\$9,198
	FY 2018	\$8,350
	FY 2019	\$8,800
	FY 2020	\$6,250

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 2016	\$342,092
	FY 2017	\$393,746
	FY 2018	\$372,175
	FY 2019	\$368,276
	FY 2020	\$304,898

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;  
IC 36-3-6-3

ACCT. NO. 10250\* (all accounts)

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 2016	\$1,317,645
	FY 2017	\$1,236,089
	FY 2018	\$1,174,771
	FY 2019	\$1,177,913
	FY 2020	\$1,195,875

\*Provided by the Supreme Court.

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 2016	\$37,192
	FY 2017	\$64,811
	FY 2018	\$46,769
	FY 2019	\$46,277
	FY 2020	\$48,145

DISTRIBUTION: Sexual Assault Victims Assistance Fund



## COURT FEES DEPOSITED INTO THE STATE USER FEE FUND

IC 33-37-9

ACCT. NO. 47130-42410

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) 75%\* 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).

\*P.L. 156-2020 reallocates 25% of the safe schools fee collected under IC 33-37-5-18 to the county or city/town general fund.

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. The court may also assess a fee in each criminal action in which a person who operates a vehicle and who recklessly passes a school bus stopped on a roadway or a private road when the arm signal device is in the device's extended position (IC 9-21-8-52).

REVENUE:	FY 2016	\$13,547,755
	FY 2017	\$16,411,962
	FY 2018	\$16,284,941
	FY 2019	\$16,005,890
	FY 2020	\$13,692,442

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 5 years is shown below. (See Acct. No. 56710-740280.)

Distributed to Court Technology Fund:

FY 2016	\$10,314,648
FY 2017	\$13,835,962
FY 2018	\$13,708,941
FY 2019	\$13,429,890
FY 2020	\$11,116,442

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 2016	\$540,228
FY 2017	\$555,995
FY 2018	\$526,802
FY 2019	\$444,009
FY 2020	\$364,748

## 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 examiners, 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 2016	\$2,570	\$0
FY 2017	\$1,700	\$0
FY 2018	\$2,695	\$0
FY 2019	\$3,295	\$0
FY 2020	\$2,015	\$38,204

DISTRIBUTION: Mine Safety Fund

### EMPLOYMENT OF YOUTH FUND

IC 20-33-3-39, 40; IC 22-2-18-47, 49; ACCT. NO. 35510-450810  
IC 22-2-18.1-33

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 2016	\$771,607
	FY 2017	\$1,066,945
	FY 2018	\$757,325
	FY 2019	\$1,244,800
	FY 2020	\$902,638

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.

NOTE: P.L. 147-2020 repealed IC 20-33-3-39, 40 and replaced it with IC 22-2-18-47, 49. IC 22-2-18 expires June 30, 2021. IC 22-2-18.1.33, effective July 1, 2021, transfers the balance in the Employment of Youth Fund to the Labor Education and Youth Employment Fund.

**INDIANA OCCUPATIONAL HEALTH AND SAFETY FINES AND PENALTIES**

IC 22-8-1.1

ACCT. NO. 11990-450820

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 2016	\$1,231,458
	FY 2017	\$976,162
	FY 2018	\$1,651,667
	FY 2019	\$1,833,598
	FY 2020	\$1,601,209

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 2016	\$0
	FY 2017	\$0
	FY 2018	\$1,219,683
	FY 2019	\$17,823
	FY 2020	\$0

DISTRIBUTION: INSafe 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:	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 2016	\$11,870
	FY 2017	\$21,490
	FY 2018	\$11,130
	FY 2019	\$46,626
	FY 2020	\$11,979

DISTRIBUTION: General Fund

NOTE: P.L. 72-2018 amended the distribution requirements for enrolled acts.

## LIBRARY CERTIFICATION BOARD

### LIBRARIANS

IC 36-12-11;

590 IAC 5-2-4; 590 IAC 5-3-2, 3

ACCT. NO. 39410-424610

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 2016	\$12,750
	FY 2017	\$14,670
	FY 2018	\$27,285
	FY 2019	\$44,595
	FY 2020	\$15,980

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 2016	\$341,100
	FY 2017	\$392,700
	FY 2018	\$348,300
	FY 2019	\$415,700
	FY 2020	\$378,800

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 2016	\$794,345
	FY 2017	\$987,032
	FY 2018	\$918,616
	FY 2019	\$926,555
	FY 2020	\$883,847

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 DRIVER'S LICENSES

IC 9-14-2-2; IC 9-24-6; ACCT. NO. 30138-425008; 37110-42582;  
140 IAC 7-3 42420-464020; 40910-425283;  
50210-425284; 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.

<b>Fees</b>	<b>Total Fee</b>
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 2016	FY 2017*	FY 2018	FY 2019	FY 2020
Transaction Total	71,010	82,027	73,558	69,251	69,813
MVH (30138) Commission (40910) Technology (50210) Crossroads 2000 (42420) Integrated Public Safety (37110) State Police Building Account (70310)	\$658,607	\$1,516,453	\$1,239,568	\$1,064,766	\$1,122,620
	\$876,655	\$442,077	\$405,055	\$386,014	\$382,333
	\$75,789	\$41,014	\$36,779	\$34,626	\$34,906
	\$37,353	\$48,246	\$52,656	\$58,142	\$54,678
	\$227,086	\$97,376	\$86,495	\$81,030	\$82,390
	--	\$13,445	\$10,717	\$8,938	\$9,643
<b>TOTAL</b>	<b>\$1,875,492</b>	<b>\$2,158,610</b>	<b>\$1,831,270</b>	<b>\$1,633,515</b>	<b>\$1,686,570</b>

\*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 2016*	\$3,090
	FY 2017	\$0
	FY 2018	\$0
	FY 2019	\$0
	FY 2020	\$0

\*The BMV stopped collecting this fee in 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;  
36020-425267; 39720-425670

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:

	Fees to BMV	Fees to DNR	Total Fees
<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 ft.)	--	\$15.00	\$15.00
Class 2 (13-26 ft.)	--	18.00	18.00
Class 3 (26-40 ft.)	--	21.00	21.00
Class 4 (over 40 ft.)	--	24.00	24.00

ADMINISTRATION: Bureau of Motor Vehicles, as the only authorized agent for the Department of Natural Resources

REVENUE:	All Title/Reg		Total
	Except LARE	LARE Fee	
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
FY 2019	\$1,691,075	\$3,932,075	\$5,623,150
FY 2020	\$1,525,152	\$3,656,540	\$5,181,692

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.

**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>Current Rates*</u>
First Suspension	\$250
Second Suspension	\$500
Third or Subsequent Suspension	\$1,000

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 2016	\$10,422,533
	FY 2017	\$6,921,555
	FY 2018	\$7,370,868
	FY 2019	\$7,179,385
	FY 2020*	\$7,490,217

\*License Reinstatement Amnesty Program

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 2016	\$104,380
	FY 2017	\$99,810
	FY 2018	\$100,084
	FY 2019	\$95,630
	FY 2020	\$106,050

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
<b>TITLES</b>		
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 2016	FY 2017	FY 2018	FY 2019	FY 2020
Motor Vehicle Highway	30138-425008, 427443	\$132,566,122	\$123,186,657	\$135,954,083	\$131,408,360	\$130,495,653
State Highway Fund	50560-427475, 429022	10,004,581	9,684,264	10,975,929	12,331,480	12,091,518
Local Road and Street	50540-425008	8,173,613	7,884,367	8,918,191	7,331,234	7,081,269
Motorcycle Education	43210-425281	1,668,618	1,618,358	1,647,297	1,597,549	1,517,910
Crossroads 2000	42420-464020, 479931	38,185,992	38,136,712	39,453,276	39,754,878	37,049,855
Odometer Fund	32740-429011, 429690	59,810	42,630	0	0	0
State Police Building Fund	59980-425008; 70310-427480	1,959,991	1,930,955	1,902,600	1,994,746	1,790,281
State License Branch Fund	40910-425283	97,179,181	98,286,417	107,765,560	115,165,411	99,530,496
BMV Technology Fund	50210-425284, 472001	5,708,408	6,067,476	6,481,976	6,459,589	6,015,127
Integrated Public Safety						
Communication Fund	37110-425282, 429002	14,172,247	13,748,152	15,175,295	15,006,466	13,609,387
Military Family Relief Fund	44085-425340, 429040, 463050	1,516,165	1,573,580	1,640,990	1,759,860	1,795,635
Spinal Cord/Brain Injury Fund	53110-425388	1,742,139	1,755,373	1,781,530	1,774,739	1,716,588
Community Crossings Matching Grant Fund	44228-425008, 428155	--	--	109,852,371	194,271,774	177,340,566
<b>TOTAL</b>		<b>\$312,936,867</b>	<b>\$303,914,941</b>	<b>\$441,549,098</b>	<b>\$528,856,086</b>	<b>\$490,034,285</b>

**DEPARTMENT OF NATURAL RESOURCES (DNR)**

**ABANDONED MINE LANDS**

IC 14-34-6, 8, 16

ACCT. NO. 40020-400400, 425266, 429660,  
429665, 451011, 461100, 461105;  
40220-451011

REVENUE BASE: The Post-1977 Abandoned Mine Reclamation Fund consists of bond pool entrance fees of \$1,000 and \$25 per bonded acre; subsequent \$5 to \$10 per-acre fees at later stages; civil penalties of no more than \$5,000 plus a minimum of \$750 per day in which the violation continues; cash bonds; interest; and forfeited bonds.

ADMINISTRATION: Division of Reclamation, Department of Natural Resources

REVENUE:	FY 2016	\$43,674
	FY 2017	\$60,984
	FY 2018	\$331,911
	FY 2019	(\$8,034)
	FY 2020	\$47,236

DISTRIBUTION: Post-1977 Abandoned Mine Reclamation Fund may be used for the following:

- (1) to supplement forfeited bonds for site reclamation of lands not eligible for restoration through federal funding and upon which there has been surface mining activity after August 3, 1977;
- (2) to replace domestic water supplies disrupted or affected by a surface coal mining and reclamation operation after completion; and
- (3) to provide a guaranteed minimum Indiana Bond Pool Fund balance of \$500,000. Bond pool fees are dedicated as collateral for the bond pool.

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.

**COAL MINING RECLAMATION**

IC 14-34-13, 14

ACCT. NO. 40020-425762;  
40220-400400, 420360, 425266, 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, Department of Natural Resources

REVENUE:	FY 2016	\$1,350,380
	FY 2017	\$1,277,363
	FY 2018	\$1,285,992
	FY 2019	\$1,428,418
	FY 2020	\$1,088,055

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 14-9, 15, 16, 19, 22, 23

FUND NO. 39310; 39610; 39620; 39745;  
39810; 44570; 47300; 61670

REVENUE BASE:	Admissions and Entrance Fees	\$12,851,462
	Camping and Cabins	\$17,946,497
	Timber Sales	\$1,554,064
	Leases	\$394,246
	Tree Seedling Sales	\$748,269
	Concessions/Other User Fees	\$6,751,235
	<b>TOTAL</b>	<b>\$40,245,773</b>

ADMINISTRATION: Department of Natural Resources

REVENUE:

	State Parks/ Reservoirs	Forestry	Fish and Wildlife	Off-Road Vehicle
FY 2016	\$32,312,437	\$4,898,211	\$426,063	\$52,418
FY 2017	\$33,809,269	\$5,100,142	\$327,469	\$202,811
FY 2018	\$35,569,809	\$4,104,347	\$294,594	\$213,968
FY 2019	\$34,639,106	\$3,067,869	\$235,439	\$191,853
FY 2020	\$36,205,456	\$3,551,387	\$261,561	\$227,369

DISTRIBUTION: Revenues collected are dedicated to the divisions above.

**LAND AND WATER RESOURCES FUND**

IC 14-25-10

ACCT. NO. 37510-425607  
through 431480

RATE: Minimum Permit Fee

- Channel Construction (IC 14-29-4) \$100  
A person must receive written permission from the Department of Environmental Management (unless for housing developments of less than 6 lots) and the Natural Resources Commission and dedicate any water created to general public use if the channel connects and add water areas to a navigable river or stream.
  
- Public Freshwater Lake Permit Fees (IC 14-26-2-23) \$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 (IC 14-26-5-3, 4) \$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 (IC 14-28-1-22, 24, 24.5, 26.5) \$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 (IC 14-29-3-2; 312 IAC 6-5) \$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 also required with each permit issued.

Water Well Drillers or Water Well Pump Installers (IC 25-39-3; 312 IAC 13-2) \$100/\$25  
 Any person wishing to be a licensed water well driller or pump installer must pay a license fee and must pay for and pass a competency exam.

Dam Inspection Review Fees (IC 14-27-7.5-10) \$200/\$100  
 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, Department of Natural Resources

REVENUE:	FY 2016	\$486,366
	FY 2017	\$359,464
	FY 2018	\$359,656
	FY 2019	\$569,781
	FY 2020	\$472,822

DISTRIBUTION: Land and Water Resources Fund

**LEASE OF LAND/OIL AND GAS ROYALTIES**

IC 14-38-1; IC 14-13-6; ACCT. NO. 12450-431401; 32910-431425;  
 312 IAC 17-1 38220-431451; 48686-431401;  
 50310-431401; 61670-425456

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 and credited against future royalties.

ADMINISTRATION: Oil and Gas Division, Department of Natural Resources

REVENUE:	FY 2016	\$139,208
	FY 2017	\$150,227
	FY 2018	\$156,453
	FY 2019	\$139,886
	FY 2020	\$228,342

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. 39310-425458; 39745-425457 through  
425461; 425474 through 425503, 425523;  
61670-425458

RATE: The Natural Resources Commission may set license fees above the minimum fees set in code, except for the disabled veteran licenses.

	Resident	Nonresident	Code Cite
<u>Fishing Licenses</u>			
1-Day Fishing <sup>4</sup>	\$ 9.00	\$ 9.00	14-22-12-1
7-Day Fishing	*	20.00	14-22-12-1
Fishing	17.00	35.00	14-22-12-1
Fishing Guide	100.00	100.00	14-22-15-2
Trout and Salmon Stamp	11.00	11.00	14-22-12-1
Senior Fishing <sup>4</sup>	3.00	N/A	14-22-12-1
Senior Fish for Life <sup>4</sup>	17.00	N/A	14-22-12-1
Voluntary Annual Senior Fishing <sup>4</sup>	3.00	N/A	14-22-12-1
<u>Hunting/Trapping Licenses</u>			
Trapping <sup>5</sup>	17.00	140.00	14-22-12-1
5-Day Hunting <sup>5</sup>	*	31.00 <sup>1</sup>	14-22-12-1
Hunting <sup>5</sup>	17.00	80.00 <sup>1</sup>	14-22-12-1
Hunting Guide	100.00	100.00	14-22-15.5-3
Youth Consolidated Hunt/Trap/ Fish <sup>6</sup>	7.00	N/A	14-22-12-1
Youth Hunting <sup>5</sup>	*	17.00 <sup>1</sup>	14-22-12-1
Deer Hunting	24.00	150.00 <sup>2</sup>	14-22-12-1
Deer License Bundle	65.00	295.00 <sup>2</sup>	14-22-12-1
1st Bonus Antlerless Deer	24.00	150.00 <sup>2</sup>	14-22-12-1
2nd and Additional Bonus Antlerless Deer	15.00	24.00	14-22-12-1
Youth Deer Hunting	*	24.00	14-22-12-1
Youth Deer Hunting Bundle	*	65.00 <sup>2</sup>	14-22-12-1
Turkey	25.00	120.00 <sup>1</sup>	14-22-12-1
Youth Turkey	*	25.00 <sup>1</sup>	14-22-12-1
Private Shooting Preserve	N/A	17.00	14-22-31-8
Youth Private Shooting Preserve	N/A	7.00	14-22-31-8
Migratory Waterfowl Stamp	6.75 <sup>7</sup>	6.75 <sup>7</sup>	14-22-7
Game Bird Habitat Stamp	6.75 <sup>3</sup>	6.75 <sup>3</sup>	14-22-8
<u>Combination Licenses</u>			
Hunting and Fishing	25.00	N/A	14-22-12-1
<u>Disabled Veteran Licenses</u>			
1-Year Disabled Veterans Hunt/ Fish <sup>5</sup>	2.75	N/A	14-22-12-1.5
10-Year Disabled Veterans Hunt/ Fish <sup>5</sup>	27.50	N/A	14-22-12-1.5

<sup>1</sup>\$4 goes to Game Bird Habitat. IC 14-22-12-2

<sup>2</sup>\$40 goes to Game Bird Habitat; \$20 goes to Deer Research. IC 14-22-12-2,3

<sup>3</sup>Total goes to Game Bird Habitat.

<sup>4</sup>Includes trout/salmon stamp.

<sup>5</sup>Does not include deer or turkey.

<sup>6</sup>All species and all means.

<sup>7</sup>50% to be used for waterfowl propagation areas; 50% for Indiana wetlands and North American waterfowl management plans.

\*Requires annual license.

OTHER ANNUAL LICENSES: Annual licenses are required for the following activities (except falconry licenses, which are for 3 years):

Annual License	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 <sup>1</sup>	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
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
			312 IAC 19-1-3
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
			312 IAC 9-11-2
Ohio River Commercial Fishing			
License and 10 Tags	125	125	14-22-13-2
Add'l Tags (Block of 10)	15	15	14-22-13-2
Falconry <sup>3</sup>	60	60	14-22-23-2,3 <sup>2</sup>
Importation	5	N/A	14-22-25-3

<sup>1</sup>According to class: Class 1 - \$3,000; Class 2 - \$6,000; Class 3 - \$9,000

<sup>2</sup>Nonresidents who have a valid falconry license in their state of residence are not required to obtain an Indiana falconry license.

<sup>3</sup>Must also have hunting license or stamp as required by the DNR for the taking of wildlife.

\*The DNR no longer issues mussel harvest or buyers licenses.

ADMINISTRATION: Fish and Wildlife Division, Nature Preserves Division (Ginseng), Department of Natural Resources

REVENUE: FY 2016	\$19,361,588
FY 2017	\$18,902,037
FY 2018	\$19,494,836
FY 2019	\$17,990,467
FY 2020	\$20,208,202

DISTRIBUTION: Fish and Wildlife Fund, unless noted

#### NONGAME FUND

IC 6-8.1-9-4; IC 14-22-34

ACCT. NO. 44710-431415, 463270,  
464200, 464220

REVENUE BASE: Various donations, including from Indiana residents who file an individual income tax return and may designate that either a specified amount or all of an overpayment of state income tax shall be paid to the Nongame Fund.

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2016	\$154,790
	FY 2017	\$159,733
	FY 2018	\$232,705
	FY 2019	\$279,354
	FY 2020	\$157,346

DISTRIBUTION: Nongame Fund 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.

### NURSERIES (PLANTS)

IC 14-24-7,10;  
312 IAC 18-5

ACCT. NO. 35110-425434,  
425436, 425437

#### REVENUE BASE:

Nursery Dealers License and Inspections: Annual licenses are \$50 for nursery stock dealers. Nursery inspection fee is \$50 plus \$3 for each acre containing nursery stock. For certified nurserymen holding a valid nursery inspection certificate, the fee for the license is reduced to \$20.

Phytosanitary Certificates: Phytosanitary certificates are \$50 per certificate for federal and state certificates. There is no charge for state phytosanitary certificates for holders of valid nursery inspection certificates or for Indiana residents lawfully moving domesticated plants for personal, noncommercial purposes into a state requiring certification. 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	\$186,365
Phytosanitary Certificates	\$116,050

ADMINISTRATION: Entomology and Pathology Division, Department of Natural Resources

REVENUE	FY 2016	\$320,021
	FY 2017	\$355,042
	FY 2018	\$378,535
	FY 2019	\$320,327
	FY 2020	\$302,415

DISTRIBUTION: Entomology and Plant Pathology Fund

### OFF-ROAD VEHICLES AND SNOWMOBILES

IC 14-16-1; IC 9-18.1-14

ACCT. NO. 39610-425752; 39620-425750

REVENUE BASE: Owners must apply for a registration of an off-road vehicle or snowmobile with the Bureau of Motor Vehicles. If approved, the applicant pays a registration fee of \$30 every 3 years and receives a certificate of registration and 2 decals. A manufacturer or commercial seller may purchase certificates of registration for use in testing or demonstrating off-road vehicles or snowmobiles. A delinquent registration fee is \$15.

ADMINISTRATION: Department of Natural Resources; Bureau of Motor Vehicles

REVENUE:	FY 2016	\$624,369
	FY 2017	\$602,694
	FY 2018	\$732,660
	FY 2019	\$754,140
	FY 2020	\$759,990

DISTRIBUTION: Off-Road Vehicle and Snowmobile Fund for enforcement, construction, and maintenance of off-road vehicle and snowmobile trails and the registration program. Bureau of Motor Vehicles Commission Fund (delinquent fees-not included in above totals).

### OIL AND GAS PERMIT FEES AND PENALTIES

IC 14-37, 38; IC 6-8-1-27;  
312 IAC 29-4, 12

ACCT. NO. 38220-425730;  
32910-425731, 451021, 461105

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. A person may apply for an expedited review of the application for a permit, except for a Class II or noncommercial well, by submitting a permit fee of \$750. To transfer ownership of a permit, an applicant, in addition to other requirements, must pay a transfer fee of \$15 per well. If an applicant submits more than 50 applications for permit transfer simultaneously, the fee for each application in excess of 50 is \$10. Annual well permit fees are assessed on existing oil and gas wells.

Certain permit applicants are required to file a surety bond, cash bond, or certificate of deposit in the amount of \$2,500 for each well, with a maximum blanket bond amount of \$45,000.

Civil penalties of up to \$10,000 may be imposed for violation of oil and gas laws. Civil penalties of up to \$10,000 may be imposed for each day a plugging-and-abandonment violation occurs.

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

\*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, Department of Natural Resources

REVENUE:	Annual Permit Fees	Drilling Permit Fees	Penalties/Bond Forfeitures
FY 2016	\$215,160	\$40,465	\$82,173
FY 2017	\$202,880	\$46,725	\$53,250
FY 2018	\$195,910	\$37,915	\$54,412
FY 2019	\$189,960	\$68,135	\$91,223
FY 2020	\$185,130	\$55,440	\$100,700

DISTRIBUTION: Oil and Gas Environmental Fund

**PASSENGERS-FOR-HIRE WATERCRAFT INSPECTION FEE**

IC 14-15-6

ACCT. NO. 39720-425672

REVENUE BASE: Dockside inspections are to be conducted annually. Dry dock inspections are to be 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.

Watercraft Inspections	Passengers	Dockside (annual)	Dry Dock (every 60 months)
All, except sailboats:			
Navigable waters of the state	≤ 6	\$50	\$75
Inland waters of the state	≤ 6	30	30
Inland waters of the state	> 6	75	100
All propelled primarily by sail:			
Navigable or inland waters of the state		50	75

ADMINISTRATION: Department of Natural Resources

REVENUE:	FY 2016	\$4,845
	FY 2017	\$4,515
	FY 2018	\$4,710
	FY 2019	\$6,090
	FY 2020	\$5,500

DISTRIBUTION: Law Enforcement Division for administrative purposes

**SPORTSMEN'S BENEVOLENCE**

IC 14-9-5-4; IC 14-22-12-1(c)  
312 IAC 26-6-2

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: Division of Law Enforcement, Department of Natural Resources

REVENUE:	FY 2016	\$268
	FY 2017	\$90
	FY 2018	\$562
	FY 2019	\$224
	FY 2020	\$968

DISTRIBUTION: Indiana Sportmen's Benevolence Account within the Fund for the Division of Law Enforcement

**TIMBER BUYERS**

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 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.

\*HEA 1246-2016 raised the annual registration certificate cost from \$105 to \$130 and the application fee for each agent from \$10 to \$20.

ADMINISTRATION: Division of Forestry, Department of Natural Resources

REVENUE:	FY 2016	\$79,652
	FY 2017	\$96,290
	FY 2018	\$95,330
	FY 2019	\$97,680
	FY 2020	\$92,465

DISTRIBUTION: Forestry administrative purposes

### WATER PENALTY

IC 14-25.5, 26, 27, 28, 29

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 a water rights law or rule occurs.

ADMINISTRATION: Division of Water, Department of Natural Resources

REVENUE:	FY 2016	\$3,000
	FY 2017	\$0
	FY 2018	\$0
	FY 2019	\$10,000
	FY 2020	\$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. A flat fee of \$33 per one million gallons is charged for direct withdrawals or releases to downstream users.

ADMINISTRATION: Division of Water, Department of Natural Resources

REVENUE:	FY 2016	\$322,348
	FY 2017	\$287,261
	FY 2018	\$296,446
	FY 2019	\$284,314
	FY 2020	\$280,467

DISTRIBUTION: Water Resources Development Fund 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.



# 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	
	First Year of Cycle*	\$85
	Second Year of Cycle*	\$60
	Third 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 2016	\$368,381	\$65,620
	FY 2017	\$68,885	\$7,830
	FY 2018	\$831,737	\$305,890
	FY 2019	\$280,639	\$46,020
	FY 2020	\$63,365	\$7,325

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.

\*\*\*Renewal fee plus initial application fee.

ADMINISTRATION: Professional Licensing Agency (Indiana Acupuncture Advisory Committee)

REVENUE:	FY 2016	\$16,610
	FY 2017	\$12,360
	FY 2018	\$20,430
	FY 2019	\$13,050
	FY 2020	\$14,220

DISTRIBUTION: General Fund

**ARCHITECTS AND LANDSCAPE ARCHITECTS**

IC 25-4;	ACCT. NO. 12210-426040, 426045;
804 IAC 1.1-3-1.1	18010-426048

REVENUE BASE: Licensing fees for architects and landscape architects.

RATE:	Initial Application	\$150
	Biennial Renewal (11/30 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
	Investigative Fund Fee	\$20

\*Includes investigative fee.

\*\*Renewal fee plus initial application fee, twice investigative fee, and \$50 late renewal fee.

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

REVENUE:		Licenses	Investigative Fund
	FY 2016	\$422,765	\$76,160
	FY 2017	\$54,685	\$5,580
	FY 2018	\$430,540	\$77,980
	FY 2019	\$66,510	\$6,980
	FY 2020	\$442,420	\$80,680

DISTRIBUTION: General Fund, Architect Investigative Fund

**ATHLETIC TRAINERS**

IC 25-5.1;	ACCT. NO. 12220-426050
898 IAC 1-3-1	

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

\*Renewal fee plus \$50 late penalty.

\*\*Renewal fee plus initial application fee.

ADMINISTRATION: Professional Licensing Agency (Indiana Athletic Trainers Board)

REVENUE: FY 2016	\$13,645
FY 2017	\$12,450
FY 2018	\$86,410
FY 2019	\$11,955
FY 2020	\$90,640

DISTRIBUTION: General Fund

### AUCTIONEERS

IC 25-6.1;  
812 IAC 1-1-35

ACCT. NO. 12380-426060; 12430-426060

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
Examination/Re-examination as Auctioneer	\$35
Certification of License Status/Duplicate License and Pocket Card	\$10
Late Renewal (expired less than 3 years)*	\$120
Reinstatement (expired more than 3 years)**	\$140

\*Renewal fee plus \$50 late penalty.

\*\*Renewal fee plus Initial application fee.

ADMINISTRATION: Professional Licensing Agency (Auctioneers Commission)

REVENUE: FY 2016	\$217,985
FY 2017	\$23,330
FY 2018	\$14,060
FY 2019	\$13,705
FY 2020	\$184,085

DISTRIBUTION: General Fund

### BARBERS

IC 25-8;  
820 IAC 8-5

ACCT. NO. 12370-426070

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)

REVENUE:	FY 2016	\$48,485
	FY 2017	\$52,133
	FY 2018	\$62,306
	FY 2019	\$44,309
	FY 2020	\$49,613

DISTRIBUTION: General Fund

### BEAUTY CULTURE

IC 25-8; ACCT. NO. 12390-426100, 426110;  
820 IAC 7-1-1, 3 12250-426100

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)

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 2016	\$993,541
	FY 2017	\$892,364
	FY 2018	\$1,035,646
	FY 2019	\$976,074
	FY 2020	\$1,034,864

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 each

\*Renewal fee plus \$50 late penalty.

\*\*Renewal fee plus \$15.

ADMINISTRATION: Professional Licensing Agency (Board of Chiropractic Examiners)

REVENUE:	FY 2016	\$115,110
	FY 2017	\$32,350
	FY 2018	\$111,215
	FY 2019	\$36,750
	FY 2020	\$109,280

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 late penalty.

\*\*Initial application fee plus renewal fee.

ADMINISTRATION: Professional Licensing Agency (State Board of Dentistry)

REVENUE:	License Fees	Compliance Fees*
FY 2016	\$473,906	\$285,440
FY 2017	\$67,065	\$19,714
FY 2018	\$491,120	\$182,115
FY 2019	\$69,052	\$2,120
FY 2020	\$498,485	\$218,240

\*Both Dentist and Dental Hygienist totals are included.

DISTRIBUTION: General Fund; Dental Compliance Fund

### DENTAL HYGIENISTS

IC 25-13; ACCT. NO. 12230-426120  
828 IAC 0.5-2-4

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

\*Renewal fee plus \$50 late penalty.

\*\*Initial application fee plus renewal fee.

\*\*\*Included in dentist revenue totals.

ADMINISTRATION: Professional Licensing Agency (State Board of Dentistry)

REVENUE:	FY 2016	\$327,939
	FY 2017	\$28,180
	FY 2018	\$331,590
	FY 2019	\$28,070
	FY 2020	\$335,740

DISTRIBUTION: General Fund

### DIABETES EDUCATORS

IC 25-14.3; ACCT. NO. 12340-426315  
844 IAC 18-1-4

REVENUE BASE: Licensing fees for diabetes educators.

RATE:	Initial/Renewal (biennial)	\$50
	Late Renewal	\$100
	Duplicate	\$10

ADMINISTRATION: Professional Licensing Agency (Medical Licensing Board)

REVENUE:	FY 2017	\$1,950
	FY 2018	\$3,450
	FY 2019	\$600
	FY 2020	\$3,750

DISTRIBUTION: General Fund

**DIETITIANS**IC 25-14.5;  
844 IAC 19-3-1

ACCT. NO. 11400-426140

REVENUE BASE: Licensing fees for certified dietitians.

RATE:	Initial Application/Endorsement/Renewal (biennial)	\$20
	Late Renewal (up to 3 years)*	\$30
	Renewal (after 3 years)**	\$40
	Verification/Duplicate	\$10

\*Renewal fee plus \$10 late penalty.

\*\*Initial application plus renewal fee.

ADMINISTRATION: Professional Licensing Agency (Medical Licensing Board)

NOTE: P.L. 249-2019 transferred regulation of dietitians from the Dietitians Certification Board to the Medical Licensing Board. Additionally, dietitians will receive licensure instead of certification. Current certificate holders will be grandfathered into licensure upon renewal of their certification.

REVENUE:	FY 2016*	\$10,040
	FY 2017	\$36,320
	FY 2018	\$6,420
	FY 2019	\$36,684
	FY 2020	\$4,000

\*Fees in FY 2016 included approximately \$7,500 in penalties assessed following audit of dietitians.

DISTRIBUTION: General Fund

**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
	Late Renewal (up to 3 years)*	\$100

\*Renewal fee plus \$50 late penalty.

ADMINISTRATION: Professional Licensing Agency (Medical Licensing Board)

REVENUE:	FY 2016	\$0
	FY 2017	\$0
	FY 2018	\$650
	FY 2019	\$700
	FY 2020	\$100

DISTRIBUTION: General Fund

## ENGINEERS

IC 25-31;  
864 IAC 1.1-12-1

ACCT. NO. 12260-426350; 12360-426350

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*	\$300
	Late Renewal (up to 3 years)**	\$150
	Late Renewal (after 3 years)***	\$400
	Duplicate Pocket Card or Certificate/Intern	\$10
	Investigative Fund^	--

\*As of November 28, 2017, fees were changed by rule from \$500 to \$300.

\*\*Renewal fee plus \$50 late 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 2016*	\$1,005,205
	FY 2017	\$1,205,385
	FY 2018	\$876,482
	FY 2019	\$1,188,290
	FY 2020	\$832,160

\*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;  
832 IAC 2-1-2

ACCT. NO. 12250-426160, 426161;  
12200-426161; 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/Duplicate Pocket Card/Verification	\$10
	Education Fund***	\$5
	Cemetery Registration Fee	\$100

\*Renewal fee plus \$50 late penalty.

\*\*Renewal fee plus initial application fee.

\*\*\*Education Fund fees included in funeral home renewals.



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

REVENUE:	Funeral Board	Education Fund
FY 2016	\$52,065	\$850
FY 2017	\$184,981	\$4,175
FY 2018	\$24,450	\$745
FY 2019	\$162,135	\$4,065
FY 2020	\$26,780	\$740

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.

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 2016	\$4,080
	FY 2017	\$2,360
	FY 2018	\$6,380
	FY 2019	\$3,690
	FY 2020	\$10,030

DISTRIBUTION: General Fund

### HEALTH FACILITY ADMINISTRATORS

IC 25-19;

ACCT. NO. 12200-426170

840 IAC 1-3-2

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 2016	\$54,824
	FY 2017	\$145,699
	FY 2018	\$56,300
	FY 2019	\$152,200
	FY 2020	\$54,650

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 late penalty.

\*\*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 2016	\$17,790
	FY 2017	\$10,110
	FY 2018	\$13,060
	FY 2019	\$5,920
	FY 2020	\$11,660

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/Duplicate/Activating Retired License	\$10

\*Renewal fee plus \$50 late penalty.

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 2016	\$277,812
	FY 2017	\$10,300
	FY 2018	\$43,179
	FY 2019	\$10,050
	FY 2020	\$42,900

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 2016	\$25,700
	FY 2017	\$10,800
	FY 2018	\$25,400
	FY 2019	\$10,200
	FY 2020	\$24,200

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 2016	\$1,100
	FY 2017	\$6,500
	FY 2018	\$1,200
	FY 2019	\$750
	FY 2020	\$1,100

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 late 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 2016	\$47,000
	FY 2017	\$572,356
	FY 2018	\$83,693
	FY 2019	\$60,275
	FY 2020	\$38,850

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 late penalty.

\*\*Renewal fee plus initial application fee.

ADMINISTRATION: Professional Licensing Agency (Medical Licensing Board)

REVENUE:	FY 2016	\$6,023,496
	FY 2017	\$833,699
	FY 2018	\$6,247,588
	FY 2019	\$818,692
	FY 2020	6,457,959

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;  
16410-426430; 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 late penalty (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 2016	\$4,519,559	\$1,465,788
FY 2017	\$1,489,337	\$469,206
FY 2018	\$4,765,748	\$1,546,648
FY 2019	\$1,471,881	\$468,599
FY 2020	\$5,040,547	\$1,636,938

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 2016	\$51,790
	FY 2017	\$562,050
	FY 2018	\$54,600
	FY 2019	\$593,500
	FY 2020	\$46,350

DISTRIBUTION: General Fund

### OPTOMETRISTS

IC 25-24; ACCT. NO. 12320-426260; 426261  
852 IAC 1-10-1, 2

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 2016	\$193,895
	FY 2017	\$21,207
	FY 2018	\$194,074
	FY 2019	\$16,823
	FY 2020	\$189,766

DISTRIBUTION: General Fund

### PHARMACISTS

IC 25-26; IC 35-48; ACCT. NO. 12300-426270,  
856 IAC 1-27-1; 856 IAC 1-39-7; 426280, 426290, 426420;  
856 IAC 2-3-9; 856 IAC 3-2-2 12390-426270; 17350-426440

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

RATE:	Pharmacists	
	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

**Pharmacies**

Initial Application	\$100
Pharmacy Renewal (biennial)	\$200
Change of Ownership/Location/Remodel	\$50
Initial Store Permit (out-of-state)	\$100

**Controlled Substance Registration**

Practitioner Application/Renewal	\$60
Distributor Application/Renewal	\$100
Manufacturer Application/Renewal	\$100
Dispense, Research, Instructional, Chemical Analysis	\$100

**Wholesale Legend Drug Distributors**

License/Renewal (biennial)	\$100
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**Home Medical Equipment**

Initial Application	\$150
Renewal (biennial)	\$200

\*Includes an annual \$5 fee for the impaired pharmacist account.

\*\*Renewal fee plus \$50 late 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:	Pharmacy Board	Impaired Pharmacists
FY 2016	\$2,509,494	\$259,507
FY 2017	\$443,859	\$15,386
FY 2018	\$2,532,030	\$264,806
FY 2019	\$481,747	\$19,917
FY 2020	\$2,496,716	\$260,429

**DISTRIBUTION: General Fund**

**PHYSICAL THERAPISTS**

IC 25-27; ACCT. NO. 12340-426300, 426310  
842 IAC 1-2-1

REVENUE BASE: Licensing fees for physical therapists and physical therapist 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 late penalty.

\*\*Initial application fee plus renewal fee.

**ADMINISTRATION: Professional Licensing Agency (Indiana Board of Physical Therapy)**

NOTE: P.L. 160-2019 established the Indiana Board of Physical Therapy, updated the definitions of "physical therapy" and "physical therapist assistant," and established new licensure and certification requirements. Previous law regulated physical therapy under the Medical Licensing Board.

REVENUE:	FY 2016	\$818,920
	FY 2017	\$172,845
	FY 2018	\$864,674
	FY 2019	\$209,880
	FY 2020	\$781,600

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 Change/Addition	\$50
	Temporary Permit	\$50
	Verification/Duplicate	\$10
	Late Renewal (up to 3 years)*	\$100
	Late Renewal (after 3 years)**	\$150

\*Renewal fee plus \$50 late penalty.

\*\*Initial application fee plus renewal fee.

ADMINISTRATION: Professional Licensing Agency (Physician Assistants Committee)

REVENUE:	FY 2016	\$103,254
	FY 2017	\$51,399
	FY 2018	\$126,375
	FY 2019	\$63,876
	FY 2020	\$150,275

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

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 2016	\$556,309
	FY 2017	\$54,064
	FY 2018	\$552,168
	FY 2019	\$67,600
	FY 2020	\$538,669

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.

\*\*Initial application plus renewal fee.

ADMINISTRATION: Professional Licensing Agency (Board of Podiatric Medicine)

NOTE: P.L. 180-2018 changes reinstatement from years 4 expired to 3 years.

REVENUE:	FY 2016	\$13,952
	FY 2017	\$44,216
	FY 2018	\$12,664
	FY 2019	\$44,500
	FY 2020	\$26,325

DISTRIBUTION: General Fund

**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

\*Renewal fee plus \$50 late penalty.

\*\*Initial application plus renewal fee.

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

REVENUE:	FY 2016	\$235,310
	FY 2017	\$32,350
	FY 2018	\$37,800
	FY 2019	\$31,510
	FY 2020	\$216,190

DISTRIBUTION: General Fund

**PSYCHOLOGISTS**IC 25-33;  
868 IAC 1.1-12-1.5

ACCT. NO. 12320-426360; 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 2016	\$73,575
	FY 2017	\$150,649
	FY 2018	\$68,550
	FY 2019	\$161,850
	FY 2020	\$63,500

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
	Registration/Renewal/Appraisal Management Companies	\$250
	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 2016	\$255,845	\$25,114	\$14,500
FY 2017	\$100,782	\$138,568	\$30,000
FY 2018	\$241,250	\$58,731	\$17,500
FY 2019	\$103,730	\$32,885	\$26,250
FY 2020	\$218,025	\$119,406	\$15,250

DISTRIBUTION: General Fund; Real Estate Investigative Fund; Attorney General; Federal Financial Institutions Examination Council

**REALTORS**IC 25-34.1;  
876 IAC 5-3-1

ACCT. NO. 12430-426370, 426371

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/Renewal 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

\*Renewal fee plus \$50 late penalty.

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).

ADMINISTRATION: Professional Licensing Agency (Real Estate Commission)

REVENUE:	FY 2016	\$146,154
	FY 2017	\$1,371,797
	FY 2018	\$651,520
	FY 2019	\$226,945
	FY 2020	\$1,230,124

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

\*Renewal fee plus \$50 late penalty.

ADMINISTRATION: Professional Licensing Agency (Respiratory Care Committee)

REVENUE:	FY 2016	\$21,150
	FY 2017	\$257,105
	FY 2018	\$21,275
	FY 2019	\$261,800
	FY 2020	\$23,720

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 Education Sponsor/Renewal (biennial)	\$50
	Verification/Duplicate	\$10

\*Renewal fee plus \$50 late penalty.

ADMINISTRATION: Professional Licensing Agency (Behavioral Health and Human Services Licensing Board)

REVENUE:	FY 2016	\$709,274
	FY 2017	\$159,090
	FY 2018	\$800,609
	FY 2019	\$160,908
	FY 2020	\$830,099

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 established new temporary permits to certain individuals to achieve the required clinical supervised hours to qualify for a permanent license.

P.L. 192-2019 provides for the board to issue a temporary permit to practice bachelor's degree social work to an individual who meets the educational requirements for a license as a bachelor's degree social worker.

**SPEECH-LANGUAGE PATHOLOGISTS AND AUDIOLOGISTS**

IC 25-35.6;  
880 IAC 1-1-5

ACCT. NO. 12870-426390; 426460

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 2016	\$385,180
	FY 2017	\$70,360
	FY 2018	\$424,825
	FY 2019	\$73,450
	FY 2020	\$458,761

DISTRIBUTION: General Fund

### SURVEYORS

IC 25-21.5;  
865 IAC 1-11-1

ACCT. NO. 10860-426200

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
	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 late 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 2016	\$52,360
	FY 2017	\$68,272
	FY 2018	\$48,800
	FY 2019	\$61,350
	FY 2020	\$47,550

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:		Veterinarians
Application/Endorsement		\$150
Application for NAVLE Exam		\$150
Biennial Renewal (Oct. 15 odd years)		\$100
Corporation Application		\$25
<hr/>		
		Registered Veterinary Technicians
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 2016	\$296,021
	FY 2017	\$48,542
	FY 2018	\$303,581
	FY 2019	\$34,660
	FY 2020	\$317,141

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

	In-State Schools	
Degree Renewal	Per Degree, Per Campus	100
Agent Application		100
Agent Renewal		75
Certificate Fee		50

ADMINISTRATION: Board for Proprietary Education

REVENUE:	FY 2016	\$202,600
	FY 2017	\$112,300
	FY 2018	\$75,400
	FY 2019	\$77,825
	FY 2020	\$67,300

DISTRIBUTION: General Fund

NOTE: According to CHE, the decrease in revenue over the past several fiscal years can largely be attributed to an increase in the participation in the SARA (State Authorization Reciprocity Agreement). SARA is an arrangement to regulate distance education being offered by post-secondary educational institutions across the U.S. Indiana as a SARA state agrees to impose no additional (non-SARA) requirements on institutions from other SARA states. As more states and institutions joined SARA since 2014, the number of applications for initial and renewal of institutional authorization with no physical presence waned. Also, the number of institutions with a physical presence in the state of Indiana has dropped in that same time period.

## 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 2016**	\$22,849
	FY 2017	\$64,471
	FY 2018	\$40,792
	FY 2019	\$45,528
	FY 2020	\$49,127

\*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 2016	\$23,850
	FY 2017	\$17,715
	FY 2018	\$29,250
	FY 2019	\$30,150
	FY 2020	\$28,500

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 2016*	\$104,384,237
	FY 2017	\$104,668,341
	FY 2018	\$127,711,878
	FY 2019	\$153,464,094
	FY 2020	\$141,831,198

\*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 2016*	\$2,442,497
	FY 2017	\$2,459,714
	FY 2018	\$2,387,673
	FY 2019	\$2,391,081
	FY 2020	\$2,392,169

\*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; ACCT. NO. 10380-427510, 427520, 427530,  
 IC 9-30-2-8 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:	General Fund	EEAF
	FY 2016	\$199,251
	FY 2017	\$181,376
	FY 2018	\$198,521
	FY 2019	\$164,727
	FY 2020	\$197,590
		\$88,435
		\$81,459
		\$63,005
		\$117,140
		\$140,365

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:	Fee
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:

Document	Electronic Filing Fee	Fee*
<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 5 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 2016	\$7,613,647
	FY 2017	\$7,930,077
	FY 2018	\$8,439,055
	FY 2019	\$9,164,226
	FY 2020	\$9,112,111

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 2016	\$25,283
	FY 2017	\$34,928
	FY 2018	\$28,033
	FY 2019	\$44,602
	FY 2020	\$37,492

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 2016	\$3,193,011
	FY 2017	\$2,844,970
	FY 2018	\$3,251,183
	FY 2019	\$3,342,416
	FY 2020	\$3,307,240

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 went into effect 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;	ACCT. NO. 10380-427560, 427561;
IC 23-2-5; IC 23-19	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:	<u>Franchise Regulation</u>	
	Application Fee	\$500
	Renewal Fee	\$250
	Franchise Exemption Determination	\$50
	<u>Loan Broker</u>	
	Application and Renewal Fee	\$200
	Ultimate Equitable Owner	\$100
	Principal Manager	\$100
	Originator	\$50
	<u>Retirement Home Registration</u>	
	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.

	<u>Registration</u>	<u>Renewal</u>
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 2016	\$7,990,802
	FY 2017	\$8,124,440
	FY 2018	\$7,989,441
	FY 2019	\$8,140,368
	FY 2020	\$7,748,950

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:	<u>Before 10/1/2019</u>	
	1-2 pages	\$4
	3 or more pages	\$8
	Searches	\$5
	<u>Effective 10/1/2019</u>	
	Filing/indexing of initial financing statement	\$12
	Filing/indexing of record, besides initial financing statement	\$12
	Searches	\$5

REVENUE:	FY 2016	\$92,517
	FY 2017	\$78,615
	FY 2018	\$69,511
	FY 2019	\$71,987
	FY 2020	\$302,284

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 since FY 2009.

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 2016	\$7,374
	FY 2017	\$5,320
	FY 2018	\$6,793
	FY 2019	\$8,056
	FY 2020	\$7,171

DISTRIBUTION: Accident Report Account; Local Law Enforcement Continuing Education Fund

### FIREARMS

IC 35-47-2-4, 15;

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 2016	\$9,702,145
	FY 2017	\$7,184,258
	FY 2018	\$5,685,037
	FY 2019	\$5,113,685
	FY 2020	\$8,382,638

DISTRIBUTION: General Fund

### LIMITED CRIMINAL HISTORY CHECK

IC 10-13-3

ACCT. NO. 10930-428030

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 2016	\$3,954,921
	FY 2017	\$4,161,402
	FY 2018	\$4,137,260
	FY 2019	\$4,035,888
	FY 2020	\$3,573,924

DISTRIBUTION: General Fund; Indiana Office of Technology Portal Fund

### NATIONAL CRIMINAL HISTORY CHECK

IC 10-13-3

ACCT. NO. 10930-428040; 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

\*Fee is for IDEMIA Electronic Fingerprinting.

\*\*Deposited in the General Fund.

REVENUE:	FY 2016	\$1,271,674
	FY 2017	\$1,362,629
	FY 2018	\$1,070,690
	FY 2019	\$1,171,239
	FY 2020	\$1,287,555

\*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 a Master Settlement Agreement with the major cigarette companies to settle state lawsuits seeking to recover the Medicaid costs of treating smokers. Under the agreement, the cigarette companies agreed to pay the signatory states a combined \$9 B each year in perpetuity. Indiana receives about 2.039% of the total annual payments to the states. The total annual payments vary by several measures, such as cigarette sales volume, sales of nonparticipating manufactures, adjustments for sales in previously settled states, and inflation as measured in CPI or 3%.

ADMINISTRATION: State Budget Agency

REVENUE:	FY 2016	\$136,938,446
	FY 2017	\$139,108,932
	FY 2018	\$143,613,850
	FY 2019	\$136,679,277
	FY 2020	\$130,484,369

DISTRIBUTION: Various Appropriations

## TREASURER OF STATE

### EARNINGS ON STATE FUNDS

IC 5-13-10

ACCT. NO. 400400; 429601;  
429607 through 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 2016	\$22,760,406
FY 2017	\$28,376,239
FY 2018	\$57,107,129
FY 2019	\$115,316,781
FY 2020	\$112,155,619

**Interest and Earnings to Funds Other Than General Fund\***

	Rainy Day	Major Moves	Next Generation	Misc.
FY 2016	\$1,325,590	\$9,258,055	\$13,759,556	\$4,178,718
FY 2017	\$2,916,159	\$10,660,358	\$9,419,227	\$13,309,631
FY 2018	\$6,191,145	\$7,086,847	\$0	\$23,586,846
FY 2019	\$10,573,935	\$3,679,185	\$12,672,442	\$38,597,837
FY 2020	\$10,305,341	\$5,769,497	\$9,620,614	\$45,853,378

\*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; 30512-427452, 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**

<b>REVENUE:</b>	FY 2016*	\$21,942,748
	FY 2017	\$21,460,794
	FY 2018	\$22,299,155
	FY 2019	\$25,065,184
	FY 2020	\$22,656,349

\*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

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 2016	\$14,699,338
	FY 2017	\$14,152,727
	FY 2018	\$16,527,220
	FY 2019	\$14,110,847
	FY 2020	\$14,247,509

DISTRIBUTION: Commission Public Utility Fund

## VETERANS' HOME

### INDIANA VETERANS' HOME MEMBER MAINTENANCE FEES

IC 10-17-9

ACCT. NO. 46980-428410, 441030

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 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
FY 2019	\$6,049,379	\$5,820,824	\$11,870,203
FY 2020	\$4,988,066	\$6,227,058	\$11,215,124

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. 35010-428510;  
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 2016	\$162,034	\$54,011
FY 2017	\$161,209	\$53,736
FY 2018	\$164,321	\$54,774
FY 2019	\$169,231	\$56,410
FY 2020	\$168,746	\$56,249

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 2016	\$7,108,355	\$6,789,340
FY 2017	\$6,037,531	\$6,224,267
FY 2018	\$5,837,809	\$6,864,790
FY 2019	\$7,768,434	\$6,859,184
FY 2020	\$7,766,736	\$6,917,225

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 2016	\$33,000
	FY 2017	\$33,002
	FY 2018	\$28,264
	FY 2019	\$36,967
	FY 2020	\$23,513

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 2016	\$10,860
	FY 2017	\$16,380
	FY 2018	\$22,140
	FY 2019	\$6,900
	FY 2020	\$7,080

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 2016	\$2
	FY 2017	\$0
	FY 2018	\$0
	FY 2019	\$1,211
	FY 2020	\$23,541

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 2016	\$8,750
	FY 2017	\$5,338
	FY 2018	\$2,188
	FY 2019	\$2,275
	FY 2020	\$2,800

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

## 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 2016	\$233,839
	FY 2017	\$184,751
	FY 2018	\$208,295
	FY 2019	\$213,777
	FY 2020	\$216,594

DISTRIBUTION: Worker's Compensation Supplemental Administrative Fund

## 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 2016	\$15,143,487
	FY 2017	\$13,622,492
	FY 2018	\$14,589,378
	FY 2019	\$12,927,592
	FY 2020	\$21,155,729

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

REVENUE BASE: Each accredited institution is to make a payment at time of initial authorization and annual renewals. Institutions granted initial authorization must pay a one-time application for full accreditation fee. Each fully accredited institution must pay an annual certificate fee. Individuals who enroll students pay an annual agent permit fee.

ADMINISTRATION: Office for Career and Technical Schools

REVENUE:	FY 2016	\$33,049
	FY 2017	\$29,555
	FY 2018	\$48,310
	FY 2019	\$40,080
	FY 2020	\$61,825

DISTRIBUTION: Proprietary Education Fund



## STUDENT ASSURANCE FUND

IC 22-4.1-21-18

ACCT. NO. 55720-423324, 423325,  
472311, 423320, 423321

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 2016	\$32,523
	FY 2017	\$28,846
	FY 2018	\$33,860
	FY 2019	\$27,071
	FY 2020	\$35,830

DISTRIBUTION: Reimbursement for students impacted by the failure or neglect of accredited postsecondary proprietary educational institutions that are noncredit bearing.

## UNEMPLOYMENT INSURANCE BENEFIT FUND

IC 22-4-26

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 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
FY 2019	\$475,038,148	\$14,207,886	(\$195,677)	(\$238,048,264)	\$856,368,734
FY 2020	\$447,659,959	\$20,864,807	\$41,286	(\$994,214,456)	\$350,931,705

\*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, 4.6

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 to 1% of the employer's premium rate in 2016. In 2017 through 2020 there was no solvency surcharge.

ADMINISTRATION: Department of Workforce Development

REVENUE:*	FY 2016	\$12,117,815
	FY 2017	\$1,615,463
	FY 2018	\$66,582
	FY 2019	\$243,566
	FY 2020	\$56,476

\*Amounts were obtained from DWD and do not reflect amounts reported in Auditor data.

NOTE: Revenue in the fund since 2016 is due to collections from delinquent employers who have balances due for contributions between 2011 and 2016.

DISTRIBUTION: Federal government

**COMMON SCHOOL FUND**

**COMMON SCHOOL FUND**

IC 20-49; IC 20-42-1

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, 2020, were about \$239.2 M for construction loans, \$110.1 M for technology loans, \$30.9 M for charter loans, \$1.7 M for school safety loans, and \$37.9 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)(3)(D)) and (c) escheated estates (IC 29-1-17-12(a)).

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 2016	FY 2017	FY 2018	FY 2019	FY 2020
Fines and Forfeitures	\$4,139,885	\$2,863,497	\$2,609,495	\$2,393,564	\$2,180,458
Escheated Estates	3,866	572,124	592,566	2,748,462	104,772
Total Rev. Collections	4,143,751	3,435,620	3,202,061	5,142,026	2,285,230
Loan Repayment	39,400,690	43,577,698	118,632,821	157,293,802	56,571,517
<b>Total Collections</b>	<b>\$43,544,441</b>	<b>\$47,013,317</b>	<b>\$121,834,882</b>	<b>\$162,435,828</b>	<b>\$58,856,747</b>

NOTE: FY 2018 and FY 2019 loan repayment increases were due in large part to Indiana Bond Bank issuances that resulted in \$70M and \$84 M loan repayments, respectively.

Source: Treasurer of State

	Unobligated Reserves	Total Fund Equity*	Year-End Percentage
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%
FY 2019	\$247,046,640	\$586,924,911	42.09%
FY 2020	\$274,309,023	\$589,210,141	46.56%

Source: Treasurer of State

\*Unobligated reserves, outstanding construction loans, outstanding technology loans, outstanding charter loans, school safety 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, 2019, TO JUNE 30, 2020**

**Gross Receipts:**

Motor Fuel Tax	\$597,230,081
Gasoline Use Tax	54,982,841
Special Fuel Tax	379,161,469
Motor Carrier Surtax & Highway User Fee	--
Trip Permit Fee	119,061
State Sales Tax	--
Vehicle License, Title & Driver's License Fees	130,524,499
International Registration Plan Revenue	141,831,198
Reinstatement Fees & Driver Court Fees	106,050
Defensive Driver School	--
MVH Fund's Share of State Court Cost	3,616,461
Miscellaneous Receipts	<u>68,810</u>

**Total Gross Receipts** **\$1,307,640,470**

Less: Gas Tax Refunds	--
Special Fuel Refunds	<u>--</u>

**Net Receipts** **\$1,307,640,470**

**Fund Expenses:**

**Net State Police Expense** --

**Other Fund Expenses**

Engineer Distribution to Counties	\$1,600,000
Covered Bridge Fund	144,300
Railroad Crossing Improvement	754,335
Miscellaneous	1,830,700
Total Other Fund Expenses	<u>\$2,498,635</u>

**Total Net Fund Expenses** **\$4,329,335**

**Amount Available for Distribution**

**(net receipts less total net fund expenses)** **\$1,303,311,135**



**Adjustments to Amount Available for Distribution:**

County Engineer Distribution		
per IC 8-17-5-8 & 11.1	--	
LTAP Budget		
per IC 8-14-1-3(6), IC 8-17-7-4, IC 8-23-2-5(7)	--	
Covered Bridge Distribution		
per IC 8-14-1-10	(144,300)	
Motor Carrier Fund		
per IC 8-2.1-23-1	(325,000)	
Access Road Construction		
per IC 8-23-5-7	--	
Counties Share of 3 Cent Gas Tax Increase		
per IC 6-6-1.1-801.5(c)	--	
Cities & Towns Share of 3 Cent Gas Tax Increase		
per IC 6-6-1.1-801.5(c)	--	
<b>Total Adjustments</b>		<b>(\$469,300)</b>

**Net Distributions:**

Indiana Department of Transportation	807,761,938	
Counties	337,045,183	
Cities and Towns	<u>158,034,715</u>	
<b>Net Distributions Total</b>		<b>\$1,302,841,836</b>

**HIGHWAY, ROAD, AND STREET FUND - SPECIAL ACCOUNT (STATE SHARE - 63% for FY 2020)**

IC 8-14-2-2.1

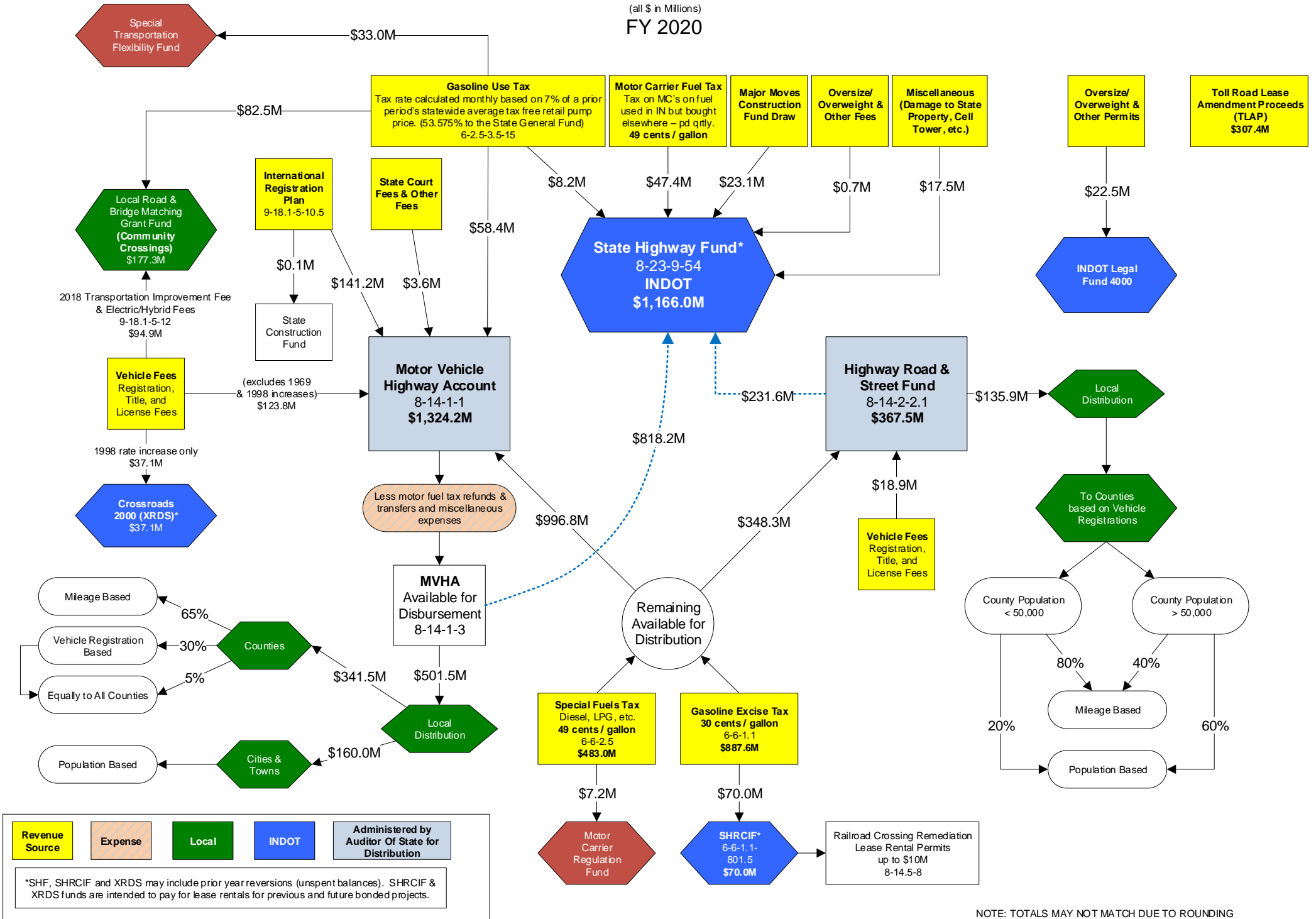
<b>Sources</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Acct. #</b>
Motor Fuel Taxes	\$56,421,581	\$57,268,364	\$108,821,386	\$209,042,124	\$204,229,038	50510-414200
Special Fuel Tax	27,944,233	25,987,461	43,003,612	--	--	50510-414600
License Fees	10,004,581	9,684,264	10,975,929	12,331,480	12,091,518	50560-427475
Misc.	--	393,135	--	--	--	
Total Uses	\$94,370,395	\$93,333,224	\$162,800,927	\$221,373,604	\$216,320,556	

**LOCAL ROAD AND STREET ACCOUNT (LOCAL SHARE - 37% for FY 2020)**

<b>Sources</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>Acct. #</b>
Motor Fuel Taxes	\$46,182,304	\$46,875,415	\$89,035,680	--	--	50510-418890
Special Fuel Tax	22,863,463	21,262,468	35,184,774	131,488,683	\$138,415,841	50510-414300
License Fees	8,173,613	7,884,367	8,918,191	7,331,234	7,081,269	50540-425008
Misc.	--	321,656	--	--	--	
Total Uses	\$77,219,380	\$76,343,906	\$133,138,645	\$138,819,917	\$145,497,110	
<b>GRAND TOTAL</b>	<b>\$171,589,775</b>	<b>\$169,677,130</b>	<b>\$295,939,572</b>	<b>\$360,193,521</b>	<b>\$361,817,666</b>	

# Indiana Transportation Funding

(all \$ in Millions)  
FY 2020



Revenue Source	Expense	Local	INDOT	Administered by Auditor Of State for Distribution
Special Transportation Flexibility Fund				
Gasoline Use Tax				
Motor Carrier Fuel Tax				
Major Moves Construction Fund Draw				
Oversize/Overweight & Other Fees				
Miscellaneous (Damage to State Property, Cell Tower, etc.)				
International Registration Plan				
State Court Fees & Other Fees				
2018 Transportation Improvement Fee & Electric/Hybrid Fees				
Vehicle Fees Registration, Title, and License Fees				
Crossroads 2000 (XRDS)*				
Motor Vehicle Highway Account				
State Highway Fund*				
Highway Road & Street Fund				
Local Distribution				
To Counties based on Vehicle Registrations				
County Population < 50,000				
County Population > 50,000				
Mileage Based				
Population Based				
MVHA Available for Disbursement				
Remaining Available for Distribution				
Counties				
Cities & Towns				
Special Fuels Tax Diesel, LPG, etc. 49 cents / gallon				
Gasoline Excise Tax 30 cents / gallon				
Motor Carrier Regulation Fund				
SHRCIF*				
Railroad Crossing Remediation Lease Rental Permits up to \$10M				

\*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.

NOTE: TOTALS MAY NOT MATCH DUE TO ROUNDING

## 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	907.0
Next Level Indiana Trust Fund Income Transfer	207.3
Major Moves 2020 Transfer	500.0
Indiana Toll Road Transfer	<u>400.0</u>
Subtotal	\$5,131.8
Subtract: Distributions	<u>(\$4,814.8)</u>
Net Assets on June 30, 2020	\$317.0

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 5 years beginning in 2011.

### NEXT GENERATION TRUST FUND

(Millions of Dollars)

Invested at Inception	\$500.0
Add: Net Investment Income	<u>311.1</u>
Subtotal	\$811.1
Subtract: Distributions of Interest Income to Major Moves Construction Fund	<u>(207.3)</u>
Net Assets on June 30, 2020	\$603.8

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. If a project is selected by INDOT to receive matching grant funds, local units of government receive a portion of project costs from grant funding depending on the local unit's population size. Counties with populations greater than 50,000 and cities and towns with populations greater than 10,000 receive 50% of project costs from matching grant funds. Counties with populations less than 50,000 and cities and towns with populations less than 10,000 receive 75% of project costs from matching grant funds.

### LOCAL ROAD AND BRIDGE MATCHING GRANT FUND

(Millions of Dollars)

Gasoline Use Tax Diversion	\$82.5
Transportation Infrastructure Improvement Fee	94.4
Electric/Hybrid Vehicle Fee	0.4
Subtotal	<u>\$177.3</u>
Distributions to Local Units*	\$126.5

Source: INDOT

\*Distributions to local units may exceed annual revenue as the result of prior year projects receiving disbursements in the current fiscal year.

**SPECIAL TRANSPORTATION FLEXIBILITY FUND**

**SPECIAL TRANSPORTATION FLEXIBILITY FUND**

IC 4-12-16.5

ACCT. NO. 77710-412700, 429612, 429660

REVENUE BASE: Created by HEA 1002 - 2017, with the first year of revenue collections to take place in FY 2020 from a diversion of the Gasoline Use Tax. Revenue collected from Gasoline Use Tax is transferred to the State Highway Fund every 6 months. The Governor has the ability to prevent this transfer from happening, but must notify the Budget Committee 30 days before the scheduled transfer, which the Budget Committee will review within 60 days of receiving this notice and make a determination.

ADMINISTRATION: INDOT

DISTRIBUTION: State Highway Fund

**SPECIAL TRANSPORTATION FLEXIBILITY FUND FY 2020**

Gasoline Use Tax	\$32,975,849
LGIP Interest Income	12,871
Government Interest Income	1,776
<u>Total Revenue</u>	<u>\$32,990,496</u>
Distributions	
State Highway Fund	\$19,798,429
General Fund	13,192,067
<u>Total Transfers</u>	<u>\$32,990,496</u>

# PENSION FUNDS

## 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 2019 and reflects changes made in the public pension funds through the 2020 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:

- Public Employees' Retirement Fund (PERF DB) established under IC 5-10.2 and IC 5-10.3.
- 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).
- Indiana Judges' Retirement Fund (JRS) established under IC 33-38-6.
- State Excise Police, Gaming Agent, Gaming Control Officer, and Conservation Enforcement Officers' Retirement Fund (EG&C) established under IC 5-10-5.5.
- Prosecuting Attorneys' Retirement Fund (PARF) established under IC 33-39-7.
- Legislators' Defined Benefit Fund (LE DB) established under IC 2-3-5.
- 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 Plan (PERF DC).
- Teachers' Defined Contribution Plan (TRF DC).
- Legislators' Defined Contribution Fund (LE DC).

INPRS administers the following non-retirement funds:

- Local Public Safety Pension Relief Fund established under IC 5-10.3-11.
- Special Death Benefit Fund established under IC 5-10-10.

INPRS administers the following OPEB (Other Postemployment Benefits) fund:

- Retirement Medical Benefits Account (RMBA) established under 5-10-8.5-11.

Public Plans not administered by INPRS:

- Old Police and Fire Funds established under IC 36-7-7.5 and IC 36-8-6, 7.
- Sheriff's Pension Trust Funds established under IC 36-8-10.
- State Police Benefit System established under IC 10-12.
- Governor and Surviving Spouse Pension established under IC 4-3-3.
- Public Employees' Deferred Compensation Plan (Hoosier S.T.A.R.T.) established under 5-10-1.1.
- Other plans established by political subdivisions.

Political subdivisions must report information on various plans they maintain to the State Board of Accounts annually. This data is available via the Indiana Gateway for Government Units at <https://gateway.ifonline.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  
2020 REGULAR SESSION**

SEA 10-2020; P.L. 51

**PENSION MATTERS:** SEA 10 made two changes to PERF, TRF, and the LE DC. First, it provided that a member of PERF, TRF, or the LE DC who meets certain age and service requirements may withdraw all or part of the amount in the member's annuity savings account without consequence to the member's pension benefit under the fund and without separating from a covered position. Second, it removed the requirement that a member of PERF, TRF, or the LE DC wait 30 days after separating from a covered position to withdraw an amount from the member's annuity saving account. Finally, SEA 10 provided that the board of trustees of the INPRS may offer members an alternative option for the payment of the member's retirement benefits that does not include a minimum benefit option.

SEA 25-2020; P.L. 54

**MENTAL HEALTH DISABILITY REVIEW PANELS:** SEA 25 established mental health disability review panels (review panel) for evaluation of members of the '77 Fund who have been determined to have an impairment for mental illness. Additionally, SEA 25 included mental illness in the description of "occupational diseases" for purposes of determining whether a '77 Fund member has an impairment. The final determination of an impairment for a mental illness is provisional for 2 years: (1) beginning July 1, 2020, for a final determination made after December 31, 2012, and before July 1, 2020; or (2) from the date of the final determination, for a final determination made after June 30, 2020. During that time, the '77 Fund member is required to participate in a mental health treatment plan, at the employer's cost. At the end of the two year period, the review panel is required to evaluate the '77 Fund member to determine if the '77 Fund member: (1) is medically able to return to duty; or (2) may continue for another two year provisional disability period. At the end of the second provisional period, the review panel is required to evaluate the '77 Fund member to determine if the '77 Fund member: (1) is medically able to return to duty; or (2) has a permanent impairment. Evaluations conducted by the mental health disability review panels are confidential. INPRS may suspend a '77 Fund member's disability benefits if the member fails to comply with reasonable requests for information by the mental health disability review panel.

SEA 180-2020; P.L. 5

**PUBLIC EMPLOYEES DEFERRED COMPENSATION PLAN:** SEA 180 amended the provisions about the notice requirement concerning Hoosier S.T.A.R.T. to provide that notice to an employee of the provisions of the statute: (1) is not required to be in writing; (2) is not required to be provided to the employee with the employee's first paycheck (assumed by the statute to be a paper paycheck); and (3) must include the contact information of the plan administrator, instead of the contact information of the auditor of state.

SEA 181-2020; P.L. 6

**SURVIVORS' BENEFITS:** SEA 181 provided that a participant in the EG&C who dies after January 31, 2018, is not required to have a minimum number of years of creditable service in the EG&C at the time of the participant's death in order for the participant's nominated survivor to be entitled to receive survivors' benefits.

If a participant in the EG&C dies in the line of duty after January 31, 2018, the participant's nominated survivor is entitled to an annual survivors' allowance for life equal to 100% of the amount to which the participant would have been entitled had the participant retired with 25 years of service at 50 years of age. SEA 181 also provided that in the EG&C if: (1) an active participant regardless of the participant's years of creditable service and (2) an inactive participant with at least 15 years of creditable service dies other than in the line of duty after January 31, 2018, the participant's nominated survivor is entitled to an annual survivors' allowance for life equal to 50% of the amount to which the participant would have been entitled had the participant retired with 25 years of service at 50 years of age.

SEA 406-2020; P.L. 145

**SURVIVOR BENEFITS:** SEA 406 provided that if a public safety officer enters a deferred retirement option plan (DROP) for the public safety officer's respective pension plan and the public safety officer dies before the public safety officer's DROP exit date, the benefit options for the public safety officer's survivors are made similar, as applicable, to the DROP disability benefit options in: (1) the DROP applicable to the EG&C; and (2) the DROP applicable to the 1925 Fund, the 1937 Fund, the 1953 Fund, and the '77 Fund.

HEA 1043-2020; P.L. 96

**FIREFIGHTERS AND POLICE OFFICERS:** HEA 1043 provided that a political subdivision served by a volunteer fire department may make contributions to PERF DC for the members of the volunteer fire department in an amount determined by the governing body of the political subdivision. A unit's obligation to provide insurance coverage for a volunteer firefighter or member of an emergency medical services personnel supersedes the obligation of another medical insurance carrier. Additionally, HEA 1043 increased the maximum age for police officers to begin membership in the '77 Fund from 35 to 39 years of age.

HEA 1063-2020; P.L. 99

**PUBLIC SAFETY OFFICER DEATH BENEFITS:** HEA 1063 increased from \$150,000 to \$225,000, the special death benefit for certain public safety officers, certain motor carrier inspectors, certain special police employees, members of the 1925 Fund, the 1937 Fund, the 1953 Fund, and the '77 Fund who die in the line of duty after June 30, 2020. Additionally, HEA 1063 provided that INPRS shall determine contributions and contribution rates for individual employers or for a group of employers necessary to adequately maintain the special death benefit fund. Finally, HEA 1063 provided that, for certain police officers, firefighters, and emergency medical services providers, the cost of the coverage is in addition to the contribution determined by the INPRS.

HEA 1113- 2020; P.L. 159

**LOCAL GOVERNMENT FINANCE:** HEA 1113 authorized taxing units to establish a cumulative fund rate to provide money to pay for health coverage for the survivors of public safety officers killed in the line of duty. HEA 1113 allowed a unit of local government to establish a public safety officer survivors' health coverage cumulative fund to discharge its obligation to pay for health coverage for the survivors of a member of the '77 Fund who was employed by the unit and died in the line of duty.

SCHOOL RESOURCE OFFICERS: HEA 1151 adds a school resource officer to the definition of “public safety officer” as it relates to the public employee benefits special death benefit fund (fund). A school resource officer qualifies for the fund if the school resource officer is not otherwise entitled to a line of duty benefit under the 1925 Fund, 1953 Fund, or the '77 Fund.

## **SUPPLEMENTAL ALLOWANCE RESERVE ACCOUNTS**

### **SUPPLEMENTAL ALLOWANCE RESERVE ACCOUNTS**

In 2018, the Supplemental Allowance Reserve Accounts (SRAs) were established within the LE DB Plan (IC 2-3.5-3-2(c)), the EG&C Plan (IC 5-10-5.5-4(c)), the PERF (IC 5-10.2-2-2(a)(3)), and the TRF Pre-'96 and the TRF '96 (IC 5-10.2-2-2(c)(3)) for the purpose of paying postretirement benefit adjustments, including postretirement benefit increases, thirteenth checks, and other benefit changes or adjustments granted by the General Assembly after June 30, 2018.

The major sources of revenue for SRAs in the EG&C, PERF, and TRF '96 consist of (1) surplus lottery revenues allocated to the SRAs, (2) amounts appropriated to the SRAs by the General Assembly, (3) contributions from employers to the SRAs, and (4) donations, gifts, bequests, and devises made to the SRAs. The major sources of revenue for the SRAs in the LE DB and the TRF Pre-'96 consist of (1) surplus lottery revenues allocated to the SRAs, (2) amounts appropriated to the SRAs by the General Assembly, and (3) donations, gifts, bequests, and devises made to the SRAs.

**SUPPLEMENTAL RESERVE ACCOUNT (SRA) FUNDED STATUS FY 2020**

<b>\$ in thousands</b>	<b>PERF</b>	<b>TRF Pre-'96*</b>	<b>TRF '96</b>	<b>EG&amp;C</b>	<b>LE DB</b>	<b>SRA Total</b>
Assets as of 06/30/2020	34,606	63,019	7,357	349	-	105,331
Liabilities as of 06/30/2020	-	-	-	-	-	-
Surplus / Deficit as of 06/30/2020	34,606	63,019	7,357	349	-	105,331
Committed Balance	-	-	-	-	-	-
Uncommitted Balance	34,606	63,019	7,357	349	-	105,331
<b>Employer Contribution Rates</b>	<b>0.43%</b>	<b>N/A</b>	<b>0.14%</b>	<b>0.73%</b>	<b>N/A</b>	

**SUPPLEMENTAL RESERVE ACCOUNT (SRA) FUNDED STATUS FY 2019**

<b>\$ in thousands</b>	<b>PERF</b>	<b>TRF Pre-'96*</b>	<b>TRF '96</b>	<b>EG&amp;C</b>	<b>LE DB</b>	<b>SRA Total</b>
Assets as of 06/30/2019	11,506	31,916	2,417	125	-	45,964
Liabilities as of 06/30/2019	-	-	-	-	-	-
Surplus / Deficit as of 06/30/2019	11,506	31,916	2,417	125	-	45,964
Committed Balance	-	-	-	-	-	-
Uncommitted Balance	11,506	31,916	2,417	125	-	45,964
<b>Employer Contribution Rates</b>	<b>0.43%</b>	<b>N/A</b>	<b>0.14%</b>	<b>0.73%</b>	<b>N/A</b>	

\*Assets in the TRF Pre-'96 SRA includes \$30 M in lottery revenue deposited annually into the account in FY 2019 and FY 2020.

## 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. Upon retirement, a member may withdraw all or part of the money in the member's ASA or purchase an annuity with all or part of the money in the member's ASA. Beginning January 1, 2021, members that meet certain age and service requirements may withdraw all or part of the money in the member's ASA without consequence to the member's pension benefit and without separating from a covered position.

**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 DC 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 5-10.2-4-3, 4):

$$\begin{aligned} & \text{Average Annual Compensation (Calculated Using Highest 20 Quarters of Salary)} \\ & \times 0.011 \\ & \times \text{Years of Creditable Service} \\ & = \text{Annual Pension at Normal Retirement} \end{aligned}$$

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 Fund*	Money Market	Large Cap**	Small/Mid Cap**	Int'l Equity	Fixed Income	Inflation-Linked Fixed Income	Stable Value Fund*
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%)	1.60%
2018	0.00%	1.50%	14.40%	17.20%	7.60%	-0.10%	2.30%	2.00%
2019	0.00%	2.40%	10.40%	2.20%	2.40%	7.70%	4.80%	2.40%

\*The Guaranteed Fund was eliminated and the Stable Value Fund was established as of January 1, 2017.  
 \*\*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 was 1.75% effective August 2, 2010.

<b>Target-Date* Funds Earning Rates</b>	<b>2019</b>
Retirement Fund	5.5%
Retirement Fund 2020	5.7%
Retirement Fund 2025	6.2%
Retirement Fund 2030	6.6%
Retirement Fund 2035	6.6%
Retirement Fund 2040	6.4%
Retirement Fund 2045	6.4%
Retirement Fund 2050	6.4%
Retirement Fund 2055	6.4%
Retirement Fund 2060	6.4%

\*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  
Fiscal Year Ended June 30, 2019  
(percent return)<sup>1</sup>**

<b>Investment Option</b>	<b>1-Year<sup>2</sup></b>
Guaranteed Fund <sup>3</sup>	0.0%
Large Cap Equity Index Fund	10.4%
Small / Mid Cap Equity Fund	2.2%
International Equity Fund	2.4%
Fixed Income Fund	7.7%
Inflation-Linked Fixed Income Fund	4.8%
Money Market Fund	2.4%
Stable Value Fund	2.4%
<b>Target Date Funds</b>	
Retirement Fund	5.5%
Retirement Fund 2020	5.7%
Retirement Fund 2025	6.2%
Retirement Fund 2030	6.6%
Retirement Fund 2035	6.6%
Retirement Fund 2040	6.4%
Retirement Fund 2045	6.4%
Retirement Fund 2050	6.4%
Retirement Fund 2055	6.4%
Retirement Fund 2060	6.4%

<sup>1</sup> Net of fees.

<sup>2</sup> Based on performance calculations made by the fund's recordkeeper, Voya.

<sup>3</sup> 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 2020. The thirteenth check amounts ranged from \$150 to \$450 in 2019 and 2020. 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. The uncommitted balance in PERF's SRA totaled \$11.5 M as of June 30, 2019 and \$34.6 M as of June 30, 2020.

**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.

<b>PERF FUND INFORMATION</b>				
	Number of Active Members		Number of Retired Members/ Benefit Recipients	Inactive Vested Members
FY	State	Municipalities	State & Municipalities	State & Municipalities
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
2018	37,212	94,969	87,990	31,924
2019	35,877	93,222	89,932	33,062



**PERF FUND INFORMATION**

	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018*</b>	<b>FY 2019</b>
Active Members							
State	42,782	42,840	41,684	38,918	39,530	37,212	35,877
Local	95,155	94,727	96,976	92,260	95,379	94,969	93,222
Benefit Recipients (State & Local)	75,950	75,950	79,198	83,188	85,130	87,990	89,932
Inactive Vested Members (State & Local)	23,504	24,013	26,681	29,702	30,816	31,924	33,062
Total	237,391	237,530	244,539	244,068	250,855	252,095	252,093
Normal Cost (Combined)	\$258,069,653	\$273,909,865	\$191,055,506	\$194,101,310	\$202,323,634	\$186,525,485	\$192,073,456
Actuarial Accrued Liability	\$16,145,680,789	\$16,732,222,649	\$17,980,568,263	\$18,408,946,980	\$19,106,214,994	\$16,091,372,940	\$16,576,060,167
Less: Actuarial Value of Assets	\$12,947,283,233	\$13,791,260,955	\$14,131,883,609	\$14,553,059,426	\$15,098,919,673	\$12,823,929,955	\$13,157,802,020
Unfunded Actuarial Accrued Liability	\$3,198,397,556	\$2,940,961,694	\$3,848,684,654	\$3,855,887,554	\$4,007,295,321	\$3,267,442,985	\$3,418,258,147
Funded Ratio	80%	82%	79%	79%	79%	80%	79%
Annual Benefits Payable	\$617,977,308	\$617,977,308	\$663,767,228	\$729,366,292	\$757,851,321	\$801,550,526	\$829,034,603
Average Annual Benefit	\$8,137	\$8,137	\$8,381	\$8,768	\$8,902	\$9,110	\$9,218
Annual COLA Assumption	1.0%	1.0%	1.0%	1.0%	1.0%	0.4%/0.5%/0.6%	0.4%/0.5%/0.6%
Employer Contribution Rate							
State (Effective 7/1)	9.7%	11.2%	11.2%	11.2%	11.2%	11.2%	11.2%
Local – Average (Effective 1/1)	9.7%	11.0%	11.2%	11.2%	11.2%	11.2%	11.2%

\*As of January 1, 2018, DC elements of the PERF plan were split into their own plan. As a result, those assets and liabilities have been removed.

## PERF MY CHOICE RETIREMENT SAVINGS DEFINED CONTRIBUTION PLAN

The Public Employees' My Choice Retirement Savings Plan was 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. A plan member is a full-time employee of the state or a participating political subdivision who is employed in a position that would otherwise be eligible for membership in the Public Employees' Retirement Fund (PERF) and who is required or elects to become a member of the plan and a member of a volunteer fire department that serves a participating political subdivision who is required to become a member.

**MEMBER CONTRIBUTIONS:** Except in the case of a member of a volunteer fire department, 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 political subdivision, the participating political subdivision 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 2019, the state paid 11.2%. Of this contribution, 3.4% (also known as the variable contribution rate) was credited to the member's employer contribution subaccount and 7.8% was applied to PERF's unfunded accrued liability.

Local participating political 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 political subdivisions. For FY 2019, the normal cost was 4.1%.
- (2) Political subdivisions 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 (TRF Pre-'96) and the 1996 Account (TRF '96). 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-'96 Account consists of members hired before July 1, 1995, in a position covered by TRF and who are not eligible to participate in the '96 Account.

The '96 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 10 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-'96 Account; or
  - (B) the employer (the state or the local school corporation) for members of the '96 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):

$$\begin{aligned} & \text{Average Annual Compensation (Calculated Using Highest 20 Quarters of Salary)} \\ & \times 0.011 \\ & \times \text{Years of Creditable Service} \\ & = \text{Annual Pension at Normal Retirement} \end{aligned}$$

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 2020.

The thirteenth check amounts ranged from \$150 to \$450 in 2019 and 2020. 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. The uncommitted balance for the TRF Pre-'96 Fund's SRA totaled \$31.9 M as of June 30, 2019, and \$63 M as of June 30, 2020. The TRF '96 Fund's SRA totaled \$2.4 M as of June 30, 2019 and \$7.4 M as of June 30, 2020.

**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-'96 Account and for each state employee covered by the '96 Account. Currently, the Pre-'96 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 '96 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-'96 Account and the '96 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-'96 Account of the TRF to pay the costs of thirteenth checks made to TRF members and beneficiaries for 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-'96 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

Date	Transaction Description	Contributions	Interest Earned	Balance
<b>2012</b>				
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
<b>2013</b>				
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
<b>2014</b>				
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
<b>2015</b>				
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

<b>Date</b>	<b>Transaction Description</b>	<b>Contributions</b>	<b>Interest Earned</b>	<b>Balance</b>
<b>2016</b>				
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
<b>2017</b>				
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
<b>2018</b>				
30-Jun	Contributions from Employers	\$893,389,183		\$3,744,815,102
30-Jun	Net Appreciation (Depreciation)		415,142,279	4,159,957,380
30-Jun	Funds for Pension Payouts	(1,153,373,784)		3,006,583,596
30-Jun	Contributions from Lottery	30,000,000		3,036,583,596
30-Jun	Forfeiture-10 yr Inactive/ (Distributions)	131,409		3,036,715,005
30-Jun	Plan Structure Change	(86,295,719)		2,950,419,286
30-Jun	Reserve Reclass	760,927,253		3,711,346,539
<b>2019</b>				
30-Jun	Contributions from Employers	\$919,252,121		\$4,630,598,660
30-Jun	Net Appreciation (Depreciation)		263,680,350	4,894,279,010
30-Jun	Funds for Pension Payouts	(1,165,133,828)		3,729,145,182
30-Jun	Contributions from Lottery	30,000,000		3,759,145,182

**TRF FUND INFORMATION**  
**(TRF Pre-'96 and TRF '96 Combined)**

	FY 2013 <sup>2</sup>	FY 2014 <sup>3</sup>	FY 2015 <sup>4</sup>	FY 2016 <sup>5</sup>	FY 2017 <sup>6</sup>	FY 2018 <sup>7,8</sup>	FY 2019 <sup>9</sup>
Active Members	70,414	70,414	68,734	69,592	71,225	71,706	68,805
Benefit Recipients	53,010	53,010	54,350	57,552	59,036	59,516	60,539
Inactive Vested Members	6,417	6,417	8,677	7,454	6,756	7,631	8,160
Total	129,841	129,841	131,761	134,598	137,017	138,853	137,504
Normal Cost	\$224,174,399	\$228,643,265	\$214,623,419	\$211,854,711	\$227,160,770	\$206,429,961	\$206,353,024
Actuarial Accrued Liability	\$21,211,747,412	\$21,592,209,200	\$22,923,437,362	\$23,231,950,475	\$23,651,006,046	\$20,146,452,727	\$20,369,590,440
Less: Actuarial Value of Assets	9,688,931,998	10,393,582,888	10,632,811,243	10,874,718,640	11,365,233,787	9,199,805,023	9,750,527,994
Unfunded Actuarial Accrued Liability	\$11,522,815,414	\$11,198,626,312	\$12,290,626,119	\$12,357,231,835	\$12,285,772,259	\$10,946,647,704	\$10,619,062,446
Funded Ratio	46%	48%	46%	47%	48%	46%	48%
Annual Benefits Payable	\$1,040,804,844	\$1,040,804,844	\$1,079,623,512	\$1,173,465,912	\$1,209,139,704	\$1,227,886,558	\$1,256,462,945
Average Annual Benefit	\$19,634	\$19,634	\$19,864	\$20,390	\$20,481	\$20,631	\$20,755
Annual COLA Assumption	1.0%	1.0%	1.0%	1.0%	1.0%	0.4%/0.5%/0.6%	0.4%/0.5%/0.6%
Employer Contribution Rate <sup>1</sup>	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
State Funds Cost (Appropriations)	\$747,200,000	\$776,316,000	\$792,705,000	\$816,500,000	\$841,000,000	\$866,200,000	\$892,200,000

<sup>1</sup>TRF 1996 Account is funded through employer contributions (as a percentage of payroll). TRF Pre-'96 Account is funded through state funded appropriations.

<sup>2</sup>For 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.

<sup>3</sup>For FY 2014, the State Appropriations amount does not include the thirteenth check funding of \$19,300,000.

<sup>4</sup>For FY 2015, the State Appropriations amount does not include the thirteenth check funding of \$20,411,000.

<sup>5</sup>For FY 2016, the State Appropriations amount does not include the thirteenth check funding of \$41,000,000.

<sup>6</sup>For FY 2017, the State Appropriations amount does not include the thirteenth check funding of \$20,700,000.

<sup>7</sup>For FY 2018, the State Appropriations amount does not include the thirteenth check funding of \$21,700,000.

<sup>8</sup>As of January 1, 2018, DC elements of the TRF plan were split into their own plan. As a result, those assets and liabilities have been removed.

<sup>9</sup>For FY 2019, the State Appropriations amount does not include the thirteenth check funding of \$21,700,000.



**TRF PRE-'96 SUMMARY**

	<b>FY 2013<sup>2</sup></b>	<b>FY 2014<sup>3</sup></b>	<b>FY 2015<sup>4</sup></b>	<b>FY 2016<sup>5</sup></b>	<b>FY 2017<sup>6</sup></b>	<b>FY 2018<sup>7,8</sup></b>	<b>FY 2019<sup>9</sup></b>
Active Members	19,210	19,210	16,310	14,327	13,128	11,710	10,497
Benefit Recipients	49,345	49,345	50,214	52,575	53,240	53,227	53,498
Inactive Vested Members	3,314	3,314	4,545	3,119	2,504	2,635	2,382
<b>Total</b>	<b>71,869</b>	<b>71,869</b>	<b>71,069</b>	<b>70,021</b>	<b>68,872</b>	<b>67,572</b>	<b>66,377</b>
Normal Cost	\$68,860,011	\$57,750,841	\$46,787,226	\$43,204,075	\$44,602,627	\$35,657,821	\$32,385,777
Actuarial Accrued Liability	\$16,462,378,737	\$16,355,216,031	\$17,017,746,329	\$16,840,200,410	\$16,736,769,005	\$14,583,189,033	\$14,389,164,104
Less: Actuarial Value of Assets	5,235,103,914	5,358,351,387	5,171,638,860	5,008,989,223	4,951,100,101	3,721,322,903	3,694,211,101
Unfunded Actuarial Accrued Liability	\$11,227,274,823	\$10,996,864,644	\$11,846,107,469	\$11,831,211,187	\$11,785,668,904	\$10,861,866,130	\$10,694,953,003
Funded Ratio	32%	33%	30%	30%	30%	26%	26%
Annual Benefits Payable	\$973,635,468	\$973,635,468	\$1,003,909,980	\$1,082,306,112	\$1,106,961,432	\$1,117,463,235	\$1,133,527,800
Average Annual Benefit	\$19,731	\$19,731	\$19,993	\$20,586	\$20,792	\$20,994	\$21,188
Annual COLA Assumption	1.0%	1.0%	1.0%	1.0%	1.0%	0.4%/0.5%/0.6%	0.4%/0.5%/0.6%
State Funds Cost (Appropriations) <sup>1</sup>	\$747,200,000	\$776,316,000	\$792,705,000	\$816,500,000	\$841,000,000	\$866,200,000	\$892,200,000

<sup>1</sup>TRF Pre-'96 Account is funded through state funded appropriations.

<sup>2</sup>For 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.

<sup>3</sup>For FY 2014, the State Appropriations amount does not include the thirteenth check funding of \$19,300,000.

<sup>4</sup>For FY 2015, the State Appropriations amount does not include the thirteenth check funding of \$20,411,000.

<sup>5</sup>For FY 2016, the State Appropriations amount does not include the thirteenth check funding of \$41,000,000.

<sup>6</sup>For FY 2017, the State Appropriations amount does not include the thirteenth check funding of \$20,700,000.

<sup>7</sup>For FY 2018, the State Appropriations amount does not include the thirteenth check funding of \$21,700,000.

<sup>8</sup>As of January 1, 2018, DC elements of the TRF plan were split into their own plan. As a result, those assets and liabilities have been removed.

<sup>9</sup>For FY 2019, the State Appropriations amount does not include the thirteenth check funding of \$21,700,000.

**TRF '96 SUMMARY**

	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018<sup>2</sup></b>	<b>FY 2019</b>
Active Members	51,204	51,204	52,424	55,265	58,097	59,996	58,308
Benefit Recipients	3,665	3,665	4,136	4,977	5,796	6,289	7,041
Inactive Vested Members	3,103	3,103	4,132	4,335	4,252	4,996	5,778
<b>Total</b>	<b>57,972</b>	<b>57,972</b>	<b>60,692</b>	<b>64,577</b>	<b>68,145</b>	<b>71,281</b>	<b>71,127</b>
<b>Normal Cost</b>	<b>\$155,314,388</b>	<b>\$170,892,424</b>	<b>\$167,836,193</b>	<b>\$168,650,636</b>	<b>\$182,558,143</b>	<b>\$170,772,140</b>	<b>\$173,967,247</b>
Actuarial Accrued Liability	\$4,749,368,675	\$5,236,993,169	\$5,905,691,033	\$6,391,750,065	\$6,914,237,041	\$5,563,263,694	\$5,980,426,336
Less: Actuarial Value of Assets	4,453,828,084	5,035,231,501	5,461,172,383	5,865,729,417	6,414,133,686	5,478,482,120	6,056,316,893
Unfunded Actuarial Accrued Liability	\$295,540,591	\$201,761,668	\$444,518,650	\$526,020,648	\$500,103,355	\$84,781,574	(\$75,890,557)
Funded Ratio	94%	96%	92%	92%	93%	98%	101%
Annual Benefits Payable	\$67,169,376	\$67,169,376	\$75,713,532	\$91,159,800	\$102,178,272	\$110,423,323	\$122,935,145
Average Annual Benefit	\$18,327	\$18,327	\$18,306	\$18,316	\$17,629	\$17,558	\$17,460
Annual COLA Assumption	1.0%	1.0%	1.0%	1.0%	1.0%	0.4%/0.5%/0.6%	0.4%/0.5%/0.6%
<b>Employer Contribution Rate<sup>1</sup></b>	<b>7.50%</b>	<b>7.50%</b>	<b>7.50%</b>	<b>7.50%</b>	<b>7.50%</b>	<b>7.50%</b>	<b>7.50%</b>

<sup>1</sup>TRF '96 Account is funded through employer contributions (as a percentage of payroll).

<sup>2</sup>As of January 1, 2018, DC elements of the TRF plan were split into their own plan. As a result, those assets and liabilities have been removed.

## TEACHERS' DEFINED CONTRIBUTION PLAN

The Teachers' Defined Contribution Plan was 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. A plan member is full-time employee of a school corporation who is employed in a position that would otherwise be eligible for membership in the Indiana State Teachers' Retirement Fund (TRF) and who elects to become a member 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 20 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
- (2) a percentage determined by years of service.

**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 2013*	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Active Members	365	365	368	394	402	439	453
Benefit Recipients	321	321	326	351	350	365	375
Inactive Vested Members	67	67	78	65	67	68	58
<b>Total</b>	<b>753</b>	<b>753</b>	<b>772</b>	<b>810</b>	<b>819</b>	<b>872</b>	<b>886</b>
Normal Cost	\$15,301,638	\$15,283,088	\$13,869,891	\$14,762,102	\$14,885,621	\$18,229,583	\$19,565,141
Actuarial Accrued Liability	\$453,109,893	\$464,854,573	\$468,944,751	\$501,125,713	\$523,735,050	\$547,694,452	\$586,499,053
Less: Actuarial Value of Assets	381,239,925	419,567,913	447,514,305	469,377,544	492,013,421	516,749,872	538,600,244
Unfunded Actuarial Accrued Liability	\$71,869,968	\$45,286,660	\$21,430,446	\$31,748,169	\$31,721,629	\$30,944,580	\$47,898,809
Funded Ratio	84%	90%	95%	94%	94%	94%	92%
Annual Benefits Payable	\$18,474,014	\$18,474,014	\$18,577,771	\$20,959,643	\$21,465,258	\$22,637,102	\$23,793,872
Average Annual Benefit	\$57,551	\$57,551	\$56,987	\$59,714	\$61,329	\$62,019	\$63,450
Annual COLA Assumption -- 1977 System	4.0%	4.0%	2.5%	2.5%	2.5%	2.5%	2.5%
Annual COLA Assumption -- 1985 System	4.0%	4.0%	2.5%	2.5%	2.5%	2.5%	2.5%
<b>Yearly Cost to State (Appropriation)</b>	<b>\$21,230,000</b>	<b>\$20,894,732</b>	<b>\$21,020,000</b>	<b>\$16,946,000</b>	<b>\$16,823,600</b>	<b>\$15,117,494</b>	<b>\$16,030,805</b>

\*For 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 at least 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 the product of the participant's average annual salary multiplied by a percentage equal to 25% plus an additional 1 2/3% for each completed year of service in excess of 10 years. 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 a lump sum or 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. The uncommitted balance in EG&C's SRA totaled \$125,000 as of June 30, 2019 and \$349,000 as of June 30, 2020.

**FUNDING:** Funding is derived from employer contributions, which were 20.75% of payroll in calendar year 2019 and 2020.

**STATE EXCISE POLICE, GAMING AGENT, GAMING CONTROL OFFICER,  
AND CONSERVATION ENFORCEMENT OFFICERS' RETIREMENT FUND**

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Active Members	473	473	448	421	440	443	436
Benefit Recipients	193	193	207	220	223	234	240
Inactive Vested Members	4	4	3	7	6	5	4
<b>Total</b>	<b>670</b>	<b>670</b>	<b>658</b>	<b>648</b>	<b>669</b>	<b>682</b>	<b>680</b>
<b>Normal Cost</b>	<b>\$3,841,382</b>	<b>\$3,904,932</b>	<b>\$3,011,127</b>	<b>\$3,550,386</b>	<b>\$3,369,314</b>	<b>\$3,379,616</b>	<b>\$3,782,061</b>
Actuarial Accrued Liability	\$118,097,227	\$123,600,704	\$132,795,504	\$138,965,050	\$142,602,804	\$140,055,567	\$152,206,710
Less: Actuarial Value of Assets	98,608,520	107,563,314	112,764,942	118,515,692	124,530,420	132,440,635	140,558,668
Unfunded Actuarial Accrued Liability	\$19,488,707	\$16,037,390	\$20,030,562	\$20,449,358	\$18,072,384	\$7,614,932	\$11,648,042
Funded Ratio	83%	87%	85%	85%	87%	95%	92%
Annual Benefits Payable	\$4,666,134	\$4,666,134	\$5,210,101	\$5,661,184	\$5,912,079	\$6,245,912	\$6,426,356
Average Annual Benefit	\$24,177	\$24,177	\$25,170	\$25,733	\$26,512	\$26,692	\$26,776
Annual COLA Assumption	1.0%	1.0%	1.0%	1.0%	1.0%	0.4%	0.5%/0.6%
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.

**RETIREMENT BENEFITS:** 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.

**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.

**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 2013*	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Active Members	210	210	196	198	209	209	203
Benefit Recipients	95	95	107	133	138	145	152
Inactive Vested Members	83	83	97	100	87	87	92
Total	388	388	400	431	434	441	447
Normal Cost	\$1,586,626	\$1,602,704	\$1,625,509	\$1,419,825	\$1,947,022	\$2,031,234	\$2,067,824
Actuarial Accrued Liability	\$61,940,389	\$65,336,440	\$77,860,653	\$85,033,204	\$96,655,305	\$103,283,935	\$110,081,262
Less: Actuarial Value of Assets	48,762,394	52,935,961	54,848,312	56,472,052	57,967,634	61,664,469	64,908,695
Unfunded Actuarial Accrued Liability	\$13,177,995	\$12,400,479	\$23,012,341	\$28,561,152	\$38,687,671	\$41,619,466	\$45,172,567
Funded Ratio	79%	81%	70%	66%	60%	60%	59%
Annual Benefits Payable	\$2,101,176	\$2,101,176	\$2,395,155	\$3,332,424	\$3,474,221	\$3,748,659	\$3,891,954
Average Annual Benefit	\$22,118	\$22,118	\$22,385	\$25,056	\$25,176	\$25,853	\$25,605
Annual COLA Assumption	None	None	None	None	None	None	None
Yearly Cost to State (Appropriation)	\$2,080,000	\$1,173,827	\$1,062,800	\$1,440,000	\$1,485,700	\$3,013,800	\$3,215,600

\*For 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. Beginning January 1, 2021, members of the LE DC that meet certain age and service requirements may withdraw all or part of the money in the member's ASA without consequence to the member's pension benefit and without separating from a covered position. 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 3-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. As of June 30, 2020 the LE DB SRA has not been funded.

**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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Active Members	24	24	17	11	11	9	8
Benefit Recipients	68	68	68	74	72	76	78
Inactive Vested Members	9	9	14	12	12	10	9
<b>Total</b>	<b>101</b>	<b>101</b>	<b>99</b>	<b>97</b>	<b>95</b>	<b>95</b>	<b>95</b>
Normal Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actuarial Accrued Liability	\$4,294,898	\$4,173,007	\$4,327,748	\$4,016,186	\$3,805,253	\$3,484,974	\$3,362,832
Less: Actuarial Value of Assets	3,427,565	3,467,390	3,336,378	3,241,146	3,115,691	3,050,387	3,025,792
Unfunded Actuarial Accrued Liability	\$867,333	\$705,617	\$991,370	\$775,040	\$689,562	\$434,587	\$337,040
Funded Ratio	80%	83%	77%	81%	82%	88%	90%
Annual Benefits Payable	\$364,625	\$364,625	\$365,629	\$364,024	\$356,864	\$357,472	\$364,193
Average Annual Benefit	\$5,362	\$5,362	\$5,377	\$4,919	\$4,956	\$4,704	\$4,669
Annual COLA Assumption	1.0%	1.0%	1.0%	1.0%	1.0%	0.4%	0.5%
Yearly Cost to State (Appropriation)	\$150,000	\$138,300	\$130,900	\$138,000	\$134,800	\$236,527	\$269,200

**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 ('77 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 '77 Fund also covers members of the 1925, 1937, or 1953 Funds who elected to have their benefits converted to coverage by the '77 Fund. The '77 Fund is administered by the INPRS Board.

**RETIREMENT BENEFITS:** Members who qualify for retirement benefits are entitled to receive a monthly retirement benefit that is a percentage of the monthly salary of a first-class officer (as determined by the member's city) in the year the member ended service. The percentage is 50%, for a member who retires before July 1, 2019, and 52%, for a member who retires after June 30, 2019.

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 6 months of service over 20 years for members who retire after December 31, 1985;

up to a maximum of 24% for 12 additional years of service.

The maximum benefit is therefore equal to 74% of the salary of a first-class officer, for a member who retires before July 1, 2019, and 76% of the salary of a first-class officer, for a member who retires after June 30, 2019.

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 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 a lump sum or 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 '77 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 2019.

**1977 POLICE AND FIREFIGHTER PENSION FUND**

	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
Active Members	13,287	13,295	13,390	13,506	13,587	13,879	14,119
Benefit Recipients	3,491	3,491	3,736	4,004	4,374	4,751	5,187
Inactive Vested Members	129	129	155	186	195	225	243
<b>Total</b>	<b>16,907</b>	<b>16,915</b>	<b>17,281</b>	<b>17,696</b>	<b>18,156</b>	<b>18,855</b>	<b>19,549</b>
Normal Cost	\$133,074,656	\$138,204,281	\$129,369,091	\$134,489,476	\$136,640,454	\$150,288,863	\$162,496,087
Actuarial Accrued Liability	\$4,392,946,977	\$4,706,997,462	\$4,680,694,445	\$5,039,835,987	\$5,385,753,140	\$5,839,659,033	\$6,389,001,606
Less: Actuarial Value of Assets	4,180,703,618	4,625,474,970	4,939,330,029	5,255,255,442	5,587,551,197	5,953,978,304	6,299,748,211
Unfunded Actuarial Accrued Liability	\$212,243,359	\$81,522,492	(\$258,635,584)	\$215,419,455	(\$201,798,057)	(\$114,319,271)	\$89,263,395
Funded Ratio	95%	98%	106%	104%	104%	102%	99%
Annual Benefits Payable	\$87,301,272	\$87,301,272	\$96,335,985	\$105,218,382	\$118,471,604	\$132,206,622	\$151,304,660
Average Annual Benefit	\$25,008	\$25,008	\$25,786	\$26,278	\$27,085	\$27,827	\$29,170
Annual COLA Assumption	2.25%	2.25%	2.00%	2.00%	2.00%	2.00%	2.00%
Employer Contribution Rate (eff. 1/1)	19.7%	19.7%	17.5%	17.5%	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 \$1,537.6 M (\$145 M in FY 2019). Since 1990, lottery revenues deposited in the Pension Relief Fund have totaled \$699.7 M (\$30 M in FY 2019). Cigarette and alcohol taxes historically have contributed between \$25 M and \$40 M (\$26 M in FY 2019).

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 '77 Fund; and (3) the payment of a special death benefit (currently \$225,000) 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, 2019, the fund balances were as follows:

Amount available for distribution	\$17,618,768
Held to invest for local units	<u>1,506,114</u>
Total Pension Relief Fund	\$19,124,882

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 '77 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 '77 Fund. 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 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
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
2018	\$27,353,407	\$1,693,132	\$29,046,539
2019	\$17,618,768	\$1,506,114	\$19,124,882

The following were the distributions made to municipalities from the Pension Relief Fund for the indicated state fiscal years:

2013	\$219,814,429
2014	\$219,439,024
2015	\$217,663,407
2016	\$215,816,223
2017	\$213,255,784
2018	\$212,660,451
2019	\$212,276,288

Beginning 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 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Active Members*	110	100	80	64	52	44	30
Benefit Recipients*	8,109	7,860	7,638	7,416	7,195	6,985	6,781
Inactive Vested*	0	0	0	0	0	0	0
<b>Total</b>	<b>8,219</b>	<b>7,960</b>	<b>7,718</b>	<b>7,480</b>	<b>7,247</b>	<b>7,029</b>	<b>6,811</b>
Normal Cost	\$1,159,550	\$1,863,935	\$2,249,813	\$1,728,956	\$989,357	\$819,894	\$568,683
Total Actuarial Accrued Liability	\$2,839,298,521	\$3,217,040,208	\$3,545,100,901	\$3,393,594,405	\$3,057,490,580	\$3,101,619,497	\$2,892,105,298
Less: Actuarial Value of Assets	0	0	0	0	0	0	0
Unfunded Actuarial Accrued Liability	\$2,839,298,521	\$3,217,040,208	\$3,545,100,901	\$3,393,594,405	\$3,057,490,580	\$3,101,619,497	\$2,892,105,298
Funded Ratio	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Annual Benefits Payable	\$220,376,145	\$218,085,176	\$215,792,549	\$213,293,983	\$211,416,946	\$210,819,290	\$209,290,606
Average Annual Benefit	\$27,177	\$27,746	\$28,252	\$28,761	\$29,384	\$30,182	\$30,864
Yearly Cost to State (Appropriation)	\$180,000,000	\$145,000,000	\$175,000,000	\$155,000,000	\$160,000,000	\$150,000,000	\$145,000,000

\*Excludes inactive vested converted members who transferred to the '77 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 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:** All 92 county sheriff's departments have established a sheriff's pension trust plan. Perry County established a plan effective, January 1, 2018.

The following data are actual counts for 91 of the counties that have established sheriff's pension trusts.

<b>Sheriff's Funds Information CY 2019</b>	
<b>Retirement Plan</b>	
Active Members	2,633
Benefit Recipients*	1,891
Inactive Vested	236
<b>Benefit Plan</b>	
Benefit Recipients**	420
<b>Retirement Plan</b>	
Normal Cost	\$25,827,523
Accrued Liability	\$1,097,251,677
Actuarial Value of Assets***	\$871,546,410
Unfunded Accrued Liability	\$225,705,267
Payout	\$50,698,736

\* Includes 252 beneficiaries receiving benefits.

\*\* Includes 328 dependents and 92 disabled participants.

\*\*\*Almost all 91 reported plans use a 5-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, 2019, was \$792,590,420.

## **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, 2019, there were 18 active participants. Retired participants and beneficiaries receiving benefits totaled 777 with 2 disabled participants entitled to future benefits under the Pre-1987 Plan. There was one DROP participant. The number of terminated and vested participants was 3.

1987 PLAN: As of July 1, 2019, there were 1,192 active participants. Retired participants and beneficiaries receiving benefits totaled 795 with 24 disabled participants entitled to future benefits under the 1987 Plan. There were 17 DROP participants. The number of terminated and vested participants was 133.

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.

**STATE POLICE FUND**

	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
Active Members	1,234	1,234	1,205	1,200	1,217	1,223	1,228
Members Entitled to Future Benefits	151	147	156	167	167	173	176
Benefit Recipients	1,535	1,560	1,588	1,587	1,589	1,561	1,572
<b>Total</b>	<b>2,920</b>	<b>2,941</b>	<b>2,949</b>	<b>2,963</b>	<b>2,973</b>	<b>2,957</b>	<b>2,976</b>
<b>Normal Cost</b>	<b>\$10,343,343</b>	<b>\$11,123,886</b>	<b>\$11,267,009</b>	<b>\$11,389,038</b>	<b>\$11,970,323</b>	<b>\$14,472,251</b>	<b>\$14,522,450</b>
<b>Total Actuarial Accrued Liability</b>	<b>\$523,215,958</b>	<b>\$540,797,399</b>	<b>\$570,380,408</b>	<b>\$588,603,370</b>	<b>\$644,228,872</b>	<b>\$670,358,013</b>	<b>\$686,223,764</b>
<b>Less: Actuarial Value of Assets</b>	<b>434,286,555</b>	<b>459,849,238</b>	<b>464,783,487</b>	<b>469,489,361</b>	<b>477,586,612</b>	<b>486,021,586</b>	<b>502,505,558</b>
<b>Unfunded Actuarial Accrued Liability</b>	<b>\$88,929,403</b>	<b>\$80,948,161</b>	<b>\$105,596,921</b>	<b>\$119,114,009</b>	<b>\$166,642,260</b>	<b>\$184,336,427</b>	<b>\$183,718,206</b>
<b>Funded Ratio</b>	<b>83%</b>	<b>85%</b>	<b>81.5%</b>	<b>79.8%</b>	<b>74.1%</b>	<b>72.5%</b>	<b>73.2%</b>
<b>Annual Benefits Payable</b>	<b>\$27,175,668</b>	<b>\$29,519,369</b>	<b>\$31,720,500</b>	<b>\$30,406,203</b>	<b>\$31,208,396</b>	<b>\$31,103,960</b>	<b>\$33,039,422</b>
<b>Average Annual Benefit</b>	<b>\$17,285</b>	<b>\$17,719</b>	<b>\$18,217</b>	<b>\$18,793</b>	<b>\$19,205</b>	<b>\$19,529</b>	<b>\$20,187</b>

## 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:** In CY 2019 and CY 2020 through August, 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  
317-232-3864  
1-844-464-6777 (Toll-Free)  
317- 233-3957 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  
317-233-9518 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 144  
200 W. Washington St.  
Indianapolis, IN 46204  
317-232-4277  
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 2021**

Function	General Fund	Dedicated Funds	Federal Funds	Local Funds	Total
<b>GENERAL GOVERNMENT</b>					
Legislative	\$ 61,789,909	\$ 10,010			\$ 61,799,919
Judicial	201,504,667	40,323,289	11,034,350		252,862,306
Executive	34,122,223	27,073,543	5,997,459		67,193,225
Financial Management	182,964,783	192,648,804			375,613,587
Tax Administration	79,994,285	69,085,044			149,079,329
Administration	51,920,644	10,055,733	44,113		62,020,490
Other	7,497,424	73,979	6,475		7,577,878
Total Operating	619,793,935	339,270,402	17,082,397	-	976,146,734
Total Construction	283,327,026	12,048,183			295,375,209
<b>Total General Government</b>	<b>\$903,120,961</b>	<b>\$351,318,585</b>	<b>\$17,082,397</b>	<b>-</b>	<b>\$1,271,521,943</b>
<b>PUBLIC SAFETY</b>					
Correction Administration	\$ 290,170,429	\$ 13,455,788	\$ 7,162,613		\$ 310,788,830
Department of Correction Ombudsman	190,000				190,000
Correctional Facilities	471,426,029	39,305,121	-		510,731,150
State Police	223,099,354	23,328,467	9,718,753		256,146,574
Integrated Public Safety Commission		13,699,449	350,000		14,049,449
Adjutant General	13,891,986		59,895,665		73,787,651
Criminal Justice Institute	10,709,123	6,927,780	23,496,768		41,133,671
Law Enforcement Training Academy	2,287,272	2,462,806			4,750,078



**BUDGET FOR FY 2021**

<b>Function</b>	<b>General Fund</b>	<b>Dedicated Funds</b>	<b>Federal Funds</b>	<b>Local Funds</b>	<b>Total</b>
State Department of Toxicology	2,446,920	355,000	200,000		3,001,920
Coroner's Training Board		371,538			371,538
Regulatory & Licensing	65,267,112	331,010,052	20,049,844		416,327,008
Total Operating	1,079,488,225	430,916,001	120,873,643	-	1,631,277,869
Total Construction	18,784,427	8,867,137			27,651,564
<b>Total Public Safety</b>	<b>\$1,098,272,652</b>	<b>\$439,783,138</b>	<b>\$120,873,643</b>	<b>-</b>	<b>\$1,658,929,433</b>
<b>CONSERVATION &amp; ENVIRONMENT</b>					
Natural Resources	\$49,241,141	\$ 77,826,366	\$32,705,366		\$159,772,873
Other Natural Resources	11,156,204	672,306			11,828,510
Environmental Management	23,163,448	94,212,404	824,466		118,200,318
Other Environmental Management	585,469				585,469
Total Operating	84,146,262	172,711,076	33,529,832	-	290,387,170
Total Construction	17,191,497	10,208,673			27,400,170
<b>Total Conservation &amp; Environment</b>	<b>\$101,337,759</b>	<b>\$182,919,749</b>	<b>\$33,529,832</b>	<b>-</b>	<b>\$317,787,340</b>
<b>ECONOMIC DEVELOPMENT</b>					
Agriculture Totals	\$ 3,480,025	\$ 5,834,392	\$ 130,000		\$ 9,444,417
Lieutenant Governor Totals	9,898,922	1,834,500	25,590,351		37,323,773
Office of Energy Development	235,109		1,172,627		1,407,736
Economic Development Corp. Administration	8,877,904	230,631	5,844,237		14,952,772
Economic Development Funds	46,464,522	23,368,734			69,833,256
Economic Development Organizations	2,764,991	11,356,013			14,121,004

**BUDGET FOR FY 2021**

<b>Function</b>	<b>General Fund</b>	<b>Dedicated Funds</b>	<b>Federal Funds</b>	<b>Local Funds</b>	<b>Total</b>
Workforce Development Administration	22,339,665		416,658,099		438,997,764
Employment Services		11,652,605	2,421,704		14,074,309
Vocational & Technical Education	24,115,629	106,646	9,771,765		33,994,040
Community Services	239,560		8,266,435		8,505,995
Workforce Cabinet	2,879,000				2,879,000
Indiana State Fair Commission	2,504,540	118,063			2,622,603
Total Operating	123,799,867	54,501,584	469,855,218	-	648,156,669
Total Construction					-
<b>Total Economic Development</b>	<b>\$123,799,867</b>	<b>\$54,501,584</b>	<b>\$469,855,218</b>	<b>-</b>	<b>\$648,156,669</b>
<b>TRANSPORTATION</b>					
Intermodal Operations	\$47,000,000	\$ 469,667,144	\$ 24,761,700		\$ 541,428,844
Highway Operations		1,396,681,749	1,069,102,471		2,465,784,220
Local Distributions		959,710,361			959,710,361
Total Operating	47,000,000	2,826,059,254	1,093,864,171	-	3,966,923,425
Total Construction		13,307,250			13,307,250
<b>Total Transportation</b>	<b>\$47,000,000</b>	<b>\$2,839,366,504</b>	<b>\$1,093,864,171</b>	<b>-</b>	<b>\$3,980,230,675</b>
<b>HEALTH, FAMILY &amp; SOCIAL SERVICES, &amp; VETERAN'S AFFAIRS</b>					
Family & Social Services Administration	\$ 16,120,804		\$ 43,893,056		\$ 60,013,860
Office of Medicaid Policy & Planning	2,702,235,558	1,859,342,622	10,623,081,211		15,184,659,391
Mental Health & Addictions	277,681,945	52,674,374	51,628,036		381,984,355
Division of Family Resources	128,633,587	5,816,761	1,257,327,953		1,391,778,301
Division of Aging	59,480,469	5,451,948	32,227,213		97,159,630

**BUDGET FOR FY 2021**

<b>Function</b>	<b>General Fund</b>	<b>Dedicated Funds</b>	<b>Federal Funds</b>	<b>Local Funds</b>	<b>Total</b>
Division of Disability & Rehabilitation Services	42,780,072	4,727,247	80,211,357	-	127,718,676
Early Childhood & Out-of-School Learning	57,177,728	35,000	131,645,319	-	188,858,047
Department of Child Services	900,227,205	25,550,000	308,682,646	-	1,234,459,851
Department of Child Services Ombudsman	356,191	-	-	-	356,191
Public Health	29,556,414	87,268,156	249,623,348	-	366,447,918
Other Health	28,031,034	271,764	544,095	-	28,846,893
Veterans' Affairs	3,804,221	26,994,179	429,661	-	31,228,061
Social Services Advocacy	-	6,331	3,145,756	-	3,152,087
Total Operating	4,246,085,228	2,068,138,382	12,782,439,651	-	19,096,663,261
Total Construction	4,090,089	4,380,549	-	-	8,470,638
<b>Total Health, Family &amp; Social Services, &amp; Veterans' Affairs</b>	<b>\$4,250,175,317</b>	<b>\$2,072,518,931</b>	<b>\$12,782,439,651</b>	<b>-</b>	<b>\$19,105,133,899</b>

**HIGHER EDUCATION**

Indiana University	\$ 602,082,313	-	-	-	\$ 602,082,313
Purdue University	403,607,169	740,000	-	-	404,347,169
Indiana State University	88,778,954	-	-	-	88,778,954
University of Southern Indiana	63,990,708	-	-	-	63,990,708
Ball State University	168,883,437	-	-	-	168,883,437
Vincennes University	56,486,191	-	-	-	56,486,191
Ivy Tech Community College	279,944,871	-	-	-	279,944,871

**BUDGET FOR FY 2021**

<b>Function</b>	<b>General Fund</b>	<b>Dedicated Funds</b>	<b>Federal Funds</b>	<b>Local Funds</b>	<b>Total</b>
Medical Education Board & Graduate Med Ed Grants		5,852,698			5,852,698
Commission for Higher Education	397,465,055		1,142,000		403,820,963
Department of Administration Lease Payment	5,312,000				5,312,000
Total Operating	2,066,550,698	11,806,606	1,142,000	-	2,079,499,304
Total Construction	48,341,725				48,341,725
<b>Total Higher Education</b>	<b>\$ 2,114,892,423</b>	<b>\$ 11,806,606</b>	<b>\$ 1,142,000</b>	<b>-</b>	<b>\$ 2,127,841,029</b>
<b>EDUCATION K-12</b>					
Elementary/ Secondary Education	\$ 8,779,183,409	\$ 31,579,360	\$ 1,045,669,351	\$ 705	\$ 9,856,432,825
Other Education	11,371,371	694,487	4,630,503		16,696,361
<b>Total Education</b>	<b>\$ 8,790,554,780</b>	<b>\$ 32,273,847</b>	<b>\$ 1,050,299,854</b>	<b>\$ 705</b>	<b>\$ 9,873,129,186</b>
<b>Total Education (K-12 + Higher Ed)</b>	<b>\$ 10,905,447,203</b>	<b>\$ 44,080,453</b>	<b>\$ 1,051,441,854</b>	<b>\$ 705</b>	<b>\$ 12,000,970,215</b>
<b>MISCELLANEOUS</b>					
Distributions	\$60,244,916	\$258,017,044			\$318,261,960
<b>Total Miscellaneous</b>	<b>\$60,244,916</b>	<b>\$258,017,044</b>	<b>-</b>	<b>-</b>	<b>\$318,261,960</b>
<b>STATE TOTALS</b>					
Total Operating	\$17,117,663,911	\$6,193,694,196	\$15,569,086,766	\$705	\$38,880,445,578
Total Construction	371,734,764	48,811,792	-	-	420,546,556
<b>GRAND TOTAL</b>	<b>\$17,489,398,675</b>	<b>\$6,242,505,988</b>	<b>\$15,569,086,766</b>	<b>\$705</b>	<b>\$39,300,992,134</b>



**FY 2019-2020 CLOSE OUT  
GENERAL FUND  
COMBINED STATEMENT OF ACTUAL UNAPPROPRIATED RESERVE  
(Millions of Dollars)**

	<b>FY 2020</b>
<b><u>Resources</u></b>	
Working Balance at 7/1/19	\$834.5
<b>Current Year Resources:</b>	
Actual Forecasted Revenue*	\$15,374.5
2020 Outside Acts (Revenue)	-
Hospital Assessment Fees (HAF)	202.4
Quality Assessment Fees (QAF)	47.7
Miscellaneous Unforecasted Revenue <sup>(1)</sup>	15.4
<b>Total Current Year Resources:</b>	<b>\$15,640.0</b>
<b>Other Resources</b>	
DOR ITS Transfer	\$0.1
Transfer from the Agency Settlement Fund	-
Casino Relocation Fee from HEA 1015-2019	5.0
Special Transportation Flexibility Fund Transfer	13.2
IBM Judgment Payment	73.1
Transfer from Medicaid Contingency and Reserve Account	577.6
<b>Total Other Resources:</b>	<b>\$669.0</b>
<b>Total Resources:</b>	<b>\$17,143.5</b>
<b><u>Uses: Appropriations, Expenditures, and Reversions</u></b>	
<b>Appropriations:</b>	
HEA 1001-2019 Appropriations (Less non-recurring appropriations below)	\$16,942.5
Non-Recurring Appropriations from HEA 1001-2019 <sup>(5)</sup>	31.6
Capital Line Item Projects for State Agencies and Universities	125.7
HEA 1007-2020 Cash Funding Option for University Capital Line Items	291.2
<b>Total Appropriations:</b>	<b>\$17,391.0</b>
<b>Other Expenditures and Transfers:</b>	
2019 Outside Acts	\$2.6
2020 Outside Acts	-
Augmentations and Expenditure Adjustments <sup>(2)</sup>	35.8
Judgments and Settlements <sup>(3)</sup>	6.7
<b>Total Expenditures and Transfers:</b>	<b>\$45.1</b>
<b>Reversions:</b>	
Current Year Reversions	(373.1)
Prior Year Medicaid Reversion	(21.0)
Stadium/Convention Center/State Fair Coliseum Reversion	(92.4)
Reversions (Distributions, Capital, and Reconciliations) <sup>(3)</sup>	(56.7)
Reversion of HEA 1007-2020 Cash Funding for University Capital Line Items <sup>(6)</sup>	(291.2)
<b>Total Reversions:</b>	<b>(834.4)</b>
<b>Total Net Uses:</b>	<b>\$16,601.7</b>
<b>General Fund Reserve Balance at 6/30/19:</b>	<b>541.8</b>

**Reserve Balances:**

Medicaid Contingency and Reserve	\$577.6
Transfer to the General Fund	<u>(577.6)</u>
Ending Balance	-
State Tuition Reserve	
Starting Balance	\$338.9
Interest	<u>8.8</u>
Ending Balance	\$347.7
Rainy Day Fund <sup>(7)</sup>	
Starting Balance	\$519.1
Interest	<u>10.3</u>
Ending Balance	\$529.4

**Total General Fund Combined Balances: \$1,418.9**

<i>Net Combined Balance as a Percent of Current Year Resources</i>	9.1%
<i>Net Combined Balance as a Percent of the Following Year's</i>	
<i>Total Appropriations</i>	8.1%

Totals may not add due to rounding.

*\*The forecasted revenue amount of \$17,259.9 M for FY 2021 is from the December 20, 2019 revenue forecast and does not reflect impacts of the COVID-19 pandemic on state revenue collections.*

## Footnotes

(1) Miscellaneous unforecasted revenue includes dedicated SWCAP (\$8.9 M) and Individual Support (\$6.4 M) received by the State Operated Facilities.

(2) <u>Augmentations and Expenditure Adjustments:</u>	<u>FY 2020</u>
<b>Augmentations:</b>	
Department of Child Services - Family and Children Fund	33.9
Auditor of State - ABC Gallonage Tax Distribution	<u>0.2</u>
	<b>34.1</b>
<b>Expenditure Adjustments:</b>	
Adjustment to Auditor	<u>1.7</u>
	<b>1.7</b>
<b>Total FY 2019 Augmentations and Expenditure Adjustments:</b>	<u><b>\$35.8</b></u>

(3) <u>Judgments and Settlements:</u>	
Tort Claims (18740)	2.2
Tort Settlements and Judgments (18730)	<u>4.5</u>
	<b>6.7</b>

(4) <u>Reversions (Distributions, Capital, &amp; Reconciliations):</u>	
57 SBA Prior Year Reversions	35.8
57 SBA Prior Year Capital Reversions	18.9
57 SBA Indiana Motorsports Commission	<u>2.0</u>
	<b>56.7</b>

(5) Non-Recurring Appropriations:

701	SBOE	System for Teacher and Student Advancement	3.5
160	DVA	USS Indianapolis Commissioning Committee	0.3
100	ISP	THC Testing Equipment	0.3
57	SBA	TRF/PERF 13th Check	27.5
			<hr/>
			<b>31.6</b>

(6) HEA 1007-2020 appropriates \$291,190,000 in FY 2020 from the General Fund for six university line item capital projects. The bill gives the State Budget Agency the flexibility to use the appropriation to cash fund the six projects or continue to pursue debt financing. \$21,426,271 was appropriated in HEA 1001-2019 as part of university fee replacement (operating section) for debt financing. The Indiana State Budget Agency utilized that flexibility and reverted the \$291,190,000 to the General Fund in order to react to COVID-19 economic impacts to General Fund revenue.

(7) Maximum Allowable Rainy Day Fund Balance:

The maximum allowable fund balance equals 7% of fiscal year General Fund revenues.

**1,094.8**



**LOTTERY SURPLUS FUND\***  
**FY 2020**  
**(Millions)**

**Resources:**

Fund balance at July 1, 2019	\$ 0
Lottery Surplus Account**	235.1
Riverboat Wagering Tax	0
Pari-mutuel Tax	0
Charity Gaming Surplus	1.3
Interest	0
<b>Total Resources</b>	<b>\$236.4</b>

**Distributions:**

Motor Vehicle Excise Tax Replacement Acct.	\$236.4
<b>Total Uses</b>	<b>\$236.4</b>

**Balance at June 30, 2020:** **\$ 0**

\*HEA 1001-2019 renamed the Build Indiana Fund the Lottery Surplus Fund. It eliminated all of the Build Indiana Fund Accounts. It also repealed the Indiana Technology Fund. At the end of FY 2019, the State Budget Agency transferred the balance in the Build Indiana Fund to the State General Fund.

\*\*Lottery surplus net of \$30 M distribution to the Teachers' Retirement Fund and \$30 M distribution to the Pension Relief Fund.