

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

HOUSE ENROLLED ACT No. 1051

AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

SOURCE: IC 6-6-4.1-2; (07)HE1051.1.1. -->

SECTION 1. IC 6-6-4.1-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2008]: Sec. 2. (a) Except as provided in subsection (b), this chapter applies to each:

- (1) passenger vehicle that has seats for more than nine (9) passengers in addition to the driver;
 - (2) road tractor;
 - (3) tractor truck;
 - (4) truck having more than two (2) axles;
 - (5) truck having a gross weight or a declared gross weight greater than twenty-six thousand (26,000) pounds; and
 - (6) vehicle used in combination if the gross weight or the declared gross weight of the combination is greater than twenty-six thousand (26,000) pounds;
- that is propelled by motor fuel.

(b) This chapter does not apply to **the following**:

- (1) A vehicle operated by:
 - (A) this state;
 - (B) a political subdivision (as defined in IC 36-1-2-13);
 - (C) the United States; or
 - (D) an agency of states and the United States, or of two (2) or more states, in which this state participates.
- (2) A school bus (as defined by the laws of a state) operated by,

for, or on behalf of a:

- (A) state;
- (B) political subdivision (as defined in IC 36-1-2-13) of a state; or
- (C) private or privately operated school.
- (3) A vehicle used in casual or charter bus operations.
- (4) Trucks, trailers, or semitrailers and tractors that are qualified to be registered and used as farm trucks, farm trailers, or farm semitrailers and tractors and that are registered as such by the bureau of motor vehicles under IC 9-18 or under a similar law of another state.
- (5) An intercity bus (as defined in IC 9-13-2-83).
- (6) A vehicle described in subsection (a)(2) through (a)(6) when the vehicle is displaying a dealer registration plate.

or

(7) A recreational vehicle.

(8) A pickup truck that:**(A) is modified to include a third free rotating axle;****(B) has a gross weight not greater than twenty-six thousand (26,000) pounds; and****(C) is operated solely for personal use and not for commercial use.**

SOURCE: IC 6-6-6.5-1; (07)HE1051.1.2. --> SECTION 2. IC 6-6-6.5-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 1. As used in this chapter, unless the context clearly indicates otherwise:

(a) "Aircraft" means a device which is designed to provide air transportation for one (1) or more individuals or for cargo.

(b) "State" means the state of Indiana.

(c) "Department" refers to the department of state revenue.

(d) "Person" includes an individual, a partnership, a firm, a corporation, a limited liability company, an association, a trust, or an estate, or a legal representative of such.

(e) "Owner" means a person who holds or is required to obtain a certificate of registration from the Federal Aviation Administration for a specific aircraft. In the event an aircraft is the subject of an agreement for the conditional sale or lease with the right of purchase upon the performance of the conditions stated in the agreement and with an immediate right of possession of the aircraft vested in the conditional vendee or lessee, or in the event the mortgagor of an aircraft is entitled to possession, then the conditional vendee or lessee or mortgagor shall be deemed to be the owner for purposes of this chapter.

(f) "Dealer" means a person who has an established place of business in this state, is required to obtain a certificate under

IC 6-2.5-8-1 or IC 6-2.5-8-3 and is engaged in the business of manufacturing, buying, selling, or exchanging new or used aircraft.

(g) "Maximum landing weight" means the maximum weight of the aircraft, accessories, fuel, pilot, passengers, and cargo that is permitted on landing under the best conditions, as determined for an aircraft by the appropriate federal agency or the certified allowable gross weight published by the manufacturer of the aircraft.

(h) "Resident" means an individual or a fiduciary who resides or is domiciled within Indiana or any corporation or business association which maintains a fixed and established place of business within Indiana for a period of more than sixty (60) days in any one (1) year.

(i) "Taxable aircraft" means an aircraft required to be registered with the department by this chapter.

(j) "Regular annual registration date" means the last day of February of each year.

(k) "Taxing district" means a geographic area within which property is taxed by the same taxing units and at the same total rate.

(l) "Taxing unit" means an entity which has the power to impose ad valorem property taxes.

(m) "Base" means the location or place where the aircraft is normally hangared, tied down, housed, parked, or kept, when not in use.

(n) "Homebuilt aircraft" means an aircraft constructed primarily by an individual for personal use. The term homebuilt aircraft does not include an aircraft constructed primarily by a for-profit aircraft manufacturing business.

(o) "Pressurized aircraft" means an aircraft equipped with a system designed to control the atmospheric pressure in the crew or passenger cabins.

(p) "Establishing a base" means renting or leasing a hangar or tie down for a particular aircraft for at least thirty-one (31) days.

(q) "Inventory aircraft" means an aircraft held for resale by a registered Indiana dealer.

(r) "Repair station" means a person who holds a repair station certificate that was issued to the person by the Federal Aviation Administration under 14 CFR Part 145.

SOURCE: IC 6-6-6.5-2; (07)HE1051.1.3. --> SECTION 3. IC 6-6-6.5-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 2. (a) Except as otherwise provided in this chapter, any resident of this state who owns an aircraft shall register the aircraft with the department not later than thirty-one (31) days after the purchase date.

(b) Except as otherwise provided in this chapter, any nonresident

who bases an aircraft in this state for more than sixty (60) days shall register the aircraft with the department under this chapter not later than sixty (60) days after establishing a base in Indiana.

(c) Except as otherwise provided in this chapter, an Indiana resident who owns a homebuilt aircraft shall register the aircraft with the department not later than thirty-one (31) days after the date the Federal Aviation Administration has issued the certificate of registration and air worthiness certificate for the aircraft.

(d) Notwithstanding subsection (b), if a nonresident bases an aircraft in Indiana with a dealer or repair station solely for repairing, remodeling, or refurbishing the aircraft, neither the nonresident nor the dealer or repair station is required to register the aircraft with the department under this chapter. However, the dealer or repair station shall file a report with the department the month after the end of each calendar quarter. The report must list only:

(1) the dealer's name and address and of the dealer or repair station;

(2) either:

(A) the dealer's certification number; or

(B) the repair station's certificate number; and

(3) the N number of each aircraft that was based in this state for more than sixty (60) days during the preceding quarter.

HEA 1051

Figure

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