

Legislative Summary 2000
Synopses Of 2000 Legislation That Affects
The Department Of State Revenue



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Indiana Department of State Revenue

Tax Policy Division

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NOTE: The following new laws are listed in the sequence in which they are located in the Indiana Code.

SEA 171, SECTIONS 1 through 3.

Effective: January 1, 2000 (retroactive).

Citations Affected: IC 4-4-6.1-1.1; IC 6-3.1-7-2.

Provides that the term "zone business" includes an entity that claims certain tax benefits available to businesses located in an enterprise zone. Specifies that a taxpayer may claim the enterprise zone loan interest credit only if that taxpayer pays a registration fee, provides additional assistance to urban enterprise associations required of zone businesses, and complies with requirements adopted by the enterprise zone board.

SEA 8, SECTION 1.

Effective: January 1, 1999 (retroactive).

Citations Affected: IC 6-3-1-11.

Updates references to the Internal Revenue Code in certain Indiana income tax statutes.

SEA 14, SECTION 13.

Effective: On passage.

Citations Affected: IC 6-3.1-4-6.

Provides that the research expense credit against gross income taxes, adjusted gross income taxes, and supplemental corporate net income taxes expires December 31, 2002, rather than December 31, 1999.

HEA 1354, SECTION 1

Effective: On passage.

Citations Affected: IC 6-3.1-13-27.

Provides that the economic development for a growing economy (EDGE) board may award an EDGE tax credit for a project located in Hamilton County to a nonprofit organization that is a high growth company with high skilled jobs if the organization satisfies certain financial and other conditions.

HEA 1008, SECTION 5.

Effective: On passage.

Citations Affected: IC 6-4.1-10-3.

Among other things, revises the procedure for refunding inheritance tax that has been illegally or erroneously collected.

HEA 1003, SECTIONS 1 through 6.

Effective: January 1, 1999 (retroactive).

Citations Affected: IC 6-5.5-2; IC 6-5.5-4.

Treats resident financial institutions the same as nonresident financial institutions for purposes of the financial institutions tax, by providing that the tax is imposed upon the apportioned Indiana income of all financial institutions. (Former law imposed the financial institutions tax on all the adjusted gross income of resident financial institutions.)

SEA 216, SECTIONS 1 through 4.

Effective: On passage.

Citations Affected: IC 6-9-23-3; IC 6-9-23-8; IC 6-9-33.

Allows the Allen County fiscal body to impose a supplemental food and beverage tax at a rate not to exceed 1%, but does not allow the current Allen County food and beverage tax and the supplemental tax to be in effect at the same time. Stipulates the uses to which the revenue from the new tax must be put (related to specified public buildings). Establishes conditions under which the current food and beverage tax or the new supplemental food and beverage tax will terminate.

SEA 470, SECTION 1.

Effective: July 1, 2000.

Citations Affected: IC 8-2.1-24-18.

Provides that the commercial vehicle-marking requirements in the Code of Federal Regulations that apply to intrastate carriers do not apply to motor vehicles operated by intrastate carriers or guest users as a farm vehicle or for personal purposes.

HEA 1316, SECTION 1.

Effective: July 1, 2000.

Citations Affected: IC 8-9-11.

Requires contract carriers that transport railroad employees to limit the hours of service by the contract carriers' drivers.

HEA 1051, SECTION 1.

Effective: July 1, 2000.

Citations Affected: IC 9-24-19.

Relocates in a new chapter in the Indiana Code penalty provisions for operating a motor vehicle with suspended or revoked driving privileges, licenses, or permits. Makes changes related to the crime of operating a motor vehicle with suspended or revoked driving privileges, licenses, or permits.

SEA 108, SECTIONS 9 through 11.

Effective: On passage; July 1, 2000.

Citations Affected: IC 24-3-2-10; IC 24-3-4; IC 24-5-0.5-3; noncode.

Among other things, amends the Cigarette Fair Trade and the Deceptive Practices Laws to provide that:

cigarettes imported into the United States that appear to have been made and sold within the United States are presumed to be purchased outside the ordinary channels of trade;

persons may not bring into Indiana certain cigarettes intended for export outside the United States;

persons importing cigarettes into Indiana which are made outside Indiana must file monthly reports with the Department;

the Department may use various processes, such as fines, penalties, and revocation of a cigarette distributor's permit, to enforce the new law;

criminal charges and civil lawsuits may be brought against persons violating the new laws; and,

(6) it is a deceptive consumer practice that a supplier violated IC 24-3-4 concerning cigarettes for import or export.