

## ARTICLE 13. MOTOR CARRIER FUEL TAX

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### Rule 1. Definitions

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#### 45 IAC 13-1-1 "Carrier" defined

Authority: [IC 6-8.1-3-3](#)  
Affected: [IC 6-6-4.1](#)

Sec. 1. (a) For purposes of [IC 6-6-4.1](#), "carrier" means a person who operates or causes to be operated a commercial motor vehicle on any highway in Indiana.

(b) Except as otherwise provided in 45 IAC 13-3-1 through 45 IAC 13-3-5, a person who "causes to be operated" a commercial motor vehicle on any Indiana highway is the person for whom the commercial motor vehicle is being driven. (*Department of State Revenue; Reg 6-6-4.1-1(a)(010); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2316; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#)*)

#### 45 IAC 13-1-2 Commercial motor vehicle defined (Repealed)

Sec. 2. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

#### 45 IAC 13-1-3 "Motor vehicle" defined

Authority: [IC 6-8.1-3-3](#)  
Affected: [IC 6-6-4.1-1](#); [IC 6-6-4.1-4](#); [IC 9-18](#)

Sec. 3. (a) "Motor vehicle" means a vehicle that is propelled by an internal combustion engine or motor and is designed for highway use.

(b) Vehicles "designed for highway use" are vehicles primarily adapted for and engaged in highway transportation. All vehicles plated for general highway transportation or capable of being plated pursuant to Indiana law are presumed to be primarily

adapted for and engaged in highway transportation, except for vehicles excluded under 45 IAC 13-1-3.

(c) The term "motor vehicle" does not include vehicles not required to be registered under [IC 9-18](#), including the following vehicles when used entirely on private roadways:

- (1) Road construction or maintenance machinery.
- (2) Vehicles not capable of being plated pursuant to Indiana law.
- (3) A well-boring or well-drilling apparatus, a ditch-digging apparatus, or other similar equipment.
- (4) Vehicles that operate exclusively on rails.
- (5) Vehicles designed and operated primarily as farm implements for drawing farm machinery.
- (6) Tractors, plows, mowing machines, harvesters, Big A's, and other agricultural implements, including farm machinery when mounted and transported upon a trailer, when operated on a farm or when traveling upon public highways from one (1) field to another, or to and from places of repair or supply.
- (7) Vehicles exclusively operated on private property and not engaged in highway transportation.

(d) The term "motor vehicle" includes vehicles with a common fuel reservoir for both locomotion along the highway and the operation of equipment with another commercial purpose. For purposes of [IC 6-6-4.1](#), "commercial purpose":

- (1) means the exchange of goods and services in contemplation of profit; and
- (2) includes nonproprietary functions of governmental agencies and not-for-profit organizations.

*(Department of State Revenue; Reg 6-6-4.1-1(b)(020); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2316; filed Apr 30, 1986, 3:30 p.m.: 9 IR 2191; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))*

#### **45 IAC 13-1-4 Vehicles designed for highway use, defined (Repealed)**

Sec. 4. *(Repealed by Department of State Revenue; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))*

#### **45 IAC 13-1-5 "Truck" defined**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-1](#)

Sec. 5. "Truck" means any motor vehicle that is primarily designed to transport property. *(Department of State Revenue; Reg 6-6-4.1-1(b)(040); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2317; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))*

#### **45 IAC 13-1-6 "Road tractor" defined**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-1](#)

Sec. 6. "Road tractor" means any motor vehicle that is primarily designed to draw vehicles, but is not constructed to independently transport property. *(Department of State Revenue; Reg 6-6-4.1-1(b)(050); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2317; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))*

#### **45 IAC 13-1-7 "Tractor truck" defined**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-1](#)

Sec. 7. (a) "Tractor truck" means any motor vehicle that is designed and used primarily to draw other vehicles but is not constructed to carry property other than a part of the weight of the vehicle and load being drawn.

(b) A motor vehicle is not a "tractor truck" if it is only used for recreational purposes. *(Department of State Revenue; Reg 6-6-4.1-1(b)(060); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2317; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))*

#### **45 IAC 13-1-8 "Axle" defined**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-1](#)

Sec. 8. "Axle" means two (2) or more wheels mounted in a single transverse vertical plane. (*Department of State Revenue; Reg 6-6-4.1-1(b)(070); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2317; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#)*)

**45 IAC 13-1-9 "Person" defined**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-1](#)

Sec. 9. "Person" means any natural person, partnership, corporation, corporate subsidiary, firm, association, or representative appointed by a court or the state, or its political subdivision. However, a corporate division shall not be considered a "person". (*Department of State Revenue; Reg 6-6-4.1-1(b)(080); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2317; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#)*)

**45 IAC 13-1-10 "Commissioner" defined**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-1](#)

Sec. 10. "Commissioner" also includes any authorized agent of the commissioner of the Indiana department of state revenue. (*Department of State Revenue; Reg 6-6-4.1-1(c)(010); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2317; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#)*)

**45 IAC 13-1-11 "Highway" defined**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-1](#)

Sec. 11. (a) "Highway" means the entire width between the boundary lines of every thoroughfare that is open in any part to the use of the public for purposes of vehicular travel.

(b) For purposes of [IC 6-6-4.1](#), a toll road is a highway. (*Department of State Revenue; Reg 6-6-4.1-1(e)(010); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2317; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#)*)

**Rule 2. Applicability**

[45 IAC 13-2-1](#)

Applicability of motor carrier fuel tax laws (Repealed)

[45 IAC 13-2-2](#)

Exemptions from motor carrier fuel tax laws

**45 IAC 13-2-1 Applicability of motor carrier fuel tax laws (Repealed)**

Sec. 1. (*Repealed by Department of State Revenue; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#)*)

**45 IAC 13-2-2 Exemptions from motor carrier fuel tax laws**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-2](#); [IC 36-1-2-13](#)

Sec. 2. The following commercial motor vehicles are exempt from [IC 6-6-4.1](#) only under the following circumstances:

(1) A commercial motor vehicle used in casual bus operations if:

(A) the vehicle is operated by or on behalf of an organization that is exempt under Section 501(c) of the Internal Revenue Code; or

(B) the vehicle is privately owned and is operated for recreational purposes.

(2) A commercial motor vehicle used in charter bus operations if:

(A) the vehicle is not used only in operations covering regularly scheduled routes; or

(B) the vehicle is used in both charter bus operations and in operations covering regularly scheduled routes, only its operations attributable to the regularly scheduled routes are subject to the provisions set forth in [IC 6-6-4.1](#).

(3) Trucks, trailers, or semitrailers and tractors so long as the commercial motor vehicle:

(A) is qualified to be registered and used as a farm truck, farm trailer, or farm semitrailer and tractor;

(B) is registered as such by the Indiana bureau of motor vehicles; and

(C) is not operated, either part time or incidentally, in the conduct of any commercial enterprise or in the transportation of farm products after such commodities have been delivered to the first point of delivery, where the commodities are weighed and title is transferred.

*(Department of State Revenue; Reg 6-6-4.1-2(b)(010); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2318; filed Apr 30, 1986, 3:30 p.m.: 9 IR 2192; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))*

### **Rule 3. Leased Motor Vehicles**

[45 IAC 13-3-1](#)

Applicability to leased vehicles (Repealed)

[45 IAC 13-3-2](#)

Lessor's duty to report and pay motor carrier fuel tax

[45 IAC 13-3-3](#)

Agreement between lessor and lessee for reporting and payment of tax

[45 IAC 13-3-4](#)

Identification of carrier status

[45 IAC 13-3-5](#)

Secondary liability for payment of tax

#### **45 IAC 13-3-1 Applicability to leased vehicles (Repealed)**

Sec. 1. *(Repealed by Department of State Revenue; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))*

#### **45 IAC 13-3-2 Lessor's duty to report and pay motor carrier fuel tax**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1](#)

Sec. 2. (a) A lessor of commercial motor vehicles is a carrier, with respect to the motor vehicles it leases, if the motor vehicle is not operated on behalf of the lessee, and if the lessor:

(1) supplies or pays for the motor fuel consumed by the vehicle; or

(2) makes rental or other charges calculated to include the cost of the motor fuel consumed by the vehicle.

(b) In these situations, the lessor must include these vehicles in the lessor's reports and liabilities under [IC 6-6-4.1](#).

*(Department of State Revenue; Reg 6-6-4.1-3(b)(010); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2319; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))*

#### **45 IAC 13-3-3 Agreement between lessor and lessee for reporting and payment of tax**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-3](#)

Sec. 3. A lessor and lessee may stipulate in a written agreement that a specific party is to report and pay the motor carrier fuel tax on a leased commercial motor vehicle, in which case that party will be required to report and pay the tax on the vehicle.

*(Department of State Revenue; Reg 6-6-4.1-3(b)(020); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2319; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))*

#### **45 IAC 13-3-4 Identification of carrier status**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-3](#)

Sec. 4. A lessor shall display in each leased commercial motor vehicle a copy of the Indiana motor carrier fuel tax annual permit under which the vehicle is operated. *(Department of State Revenue; Reg 6-6-4.1-3(c)(010); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2319; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))*

**45 IAC 13-3-5 Secondary liability for payment of tax**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-3](#)

Sec. 5. (a) [IC 6-6-4.1-3](#) governs the primary liability under [IC 6-6-4.1](#). If the party who is primarily liable fails, in whole or in part, to discharge the liability, all the parties to the lease transaction are responsible for compliance with [IC 6-6-4.1](#) and are jointly and severally liable for payment of the tax regardless of whether any "hold harmless agreement" was made between the parties.

(b) The total amount of taxes collected by the department may not exceed the amount of tax that would have resulted from the leased motor vehicle being operated by the owner, plus any applicable costs and penalties. (*Department of State Revenue; Reg 6-6-4.1-3(e)(010); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2319; filed Apr 30, 1986, 3:30 p.m.: 9 IR 2192; filed Dec 18, 2015, 3:42 p.m.: 20160113-IR-045140520FRA*)

**Rule 4. Imposition of Tax**

[45 IAC 13-4-1](#)

Imposition of tax

[45 IAC 13-4-2](#)

Rate of tax (Repealed)

[45 IAC 13-4-3](#)

Payment of tax (Repealed)

[45 IAC 13-4-4](#)

Amount of fuel consumed; fuel supply tank defined

[45 IAC 13-4-5](#)

Apportionment of fuel consumed on Indiana highways

[45 IAC 13-4-6](#)

Calculation of tax payment (Repealed)

[45 IAC 13-4-7](#)

Proportional imposition of tax

**45 IAC 13-4-1 Imposition of tax**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-4](#)

Sec. 1. A motor carrier fuel tax is imposed on the consumption of motor fuel by commercial motor vehicles operated by a carrier in its operations on highways in Indiana. (*Department of State Revenue; Reg 6-6-4.1-4(a)(010); filed Jul 13, 1984, 9:25 am: 7 IR 2319*)

**45 IAC 13-4-2 Rate of tax (Repealed)**

Sec. 2. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: 20130102-IR-045120429FRA*)

**45 IAC 13-4-3 Payment of tax (Repealed)**

Sec. 3. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: 20130102-IR-045120429FRA*)

**45 IAC 13-4-4 Amount of fuel consumed; fuel supply tank defined**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-1](#); [IC 6-6-4.1-4](#)

Sec. 4. (a) All motor fuel placed into a fuel supply tank of a commercial motor vehicle is presumed to be consumed by that vehicle solely for the purpose of propelling the vehicle along highways.

(b) For purposes of this section, the "fuel supply tank" of a commercial motor vehicle is the usual and ordinary tank from which motor fuel is withdrawn for the operation of the vehicle. (*Department of State Revenue; Reg 6-6-4.1-4(a)(040); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2320; filed Dec 18, 2015, 3:42 p.m.: 20160113-IR-045140520FRA*)

**45 IAC 13-4-5 Apportionment of fuel consumed on Indiana highways**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-4](#)

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Sec. 5. The amount of motor fuel consumed on Indiana highways is the total amount of motor fuel consumed by all of a carrier's commercial motor vehicles that are subject to the motor carrier fuel tax, in operations within and without Indiana, multiplied by a fraction. The numerator is the total number of miles traveled on highways in Indiana by all of a carrier's commercial motor vehicles that are subject to the motor carrier fuel tax. The denominator is the total number of miles traveled, within and without Indiana, by all of a carrier's commercial motor vehicles that are subject to the tax. (*Department of State Revenue; Reg 6-6-4.1-4(b)(010); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2320; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#)*)

**45 IAC 13-4-6 Calculation of tax payment (Repealed)**

Sec. 6. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

**45 IAC 13-4-7 Proportional imposition of tax**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-4](#)

Sec. 7. (a) A motor carrier subject to the tax imposed under [IC 6-6-4.1-4](#) is entitled to a proportional use credit for tax paid on the use of fuel for a commercial purpose when:

- (1) the fuel is placed into the fuel supply tank of the taxpayer's motor vehicle, which has a common fuel supply reservoir for both locomotion on a public highway and a commercial purpose;
- (2) the commercial purpose is exempt from the motor carrier fuel tax; and
- (3) the person is the purchaser of the fuel and has paid the motor carrier fuel tax thereon.

For purposes of the exemption, the fuel used for the commercial purpose other than locomotion of the motor vehicle must be used in Indiana.

(b) For purposes of subsection (a), proportional use exemptions shall be presumed to be in the following amounts, for fuel placed into the common fuel supply tank of the following vehicles and consumed on Indiana highways:

- (1) For ready mix concrete trucks, thirty percent (30%) of the motor fuel which operates the concrete mixing equipment and the engine propelling the motor vehicle.
- (2) For tank trucks, twenty-four percent (24%) of the motor fuel which operates the pumping equipment and the engine propelling the motor vehicle.
- (3) For sanitation trucks, forty-one percent (41%) of the motor fuel which operates the refuse collection equipment and the engine propelling the motor vehicle.
- (4) For refrigeration trucks, fifteen percent (15%) of the motor fuel which operates the refrigeration equipment and the engine propelling the motor vehicle.
- (5) For mobile cranes, forty-two percent (42%) of the motor fuel which operates the crane and the engine propelling the motor vehicle.
- (6) For bulk feed trucks, fifteen percent (15%) of the motor fuel which operates the pumping equipment and the engine propelling the motor vehicle.
- (7) For milk tank trucks, thirty percent (30%) of the motor fuel which operates the pumping equipment and the engine propelling the motor vehicle.
- (8) For lime spreader trucks, fifteen percent (15%) of the motor fuel which operates the spreading equipment and the engine propelling the motor vehicle.
- (9) For spray trucks, fifteen percent (15%) of the motor fuel which operates the spraying equipment and the engine propelling the motor vehicle.
- (10) For seeder trucks, fifteen percent (15%) of the motor fuel which operates the seeding equipment and the engine propelling the motor vehicle.
- (11) For leaf trucks, twenty percent (20%) of the motor fuel which operates the shredding equipment and the engine propelling the motor vehicle.
- (12) For boom trucks or block booms, twenty percent (20%) of the motor fuel which operates the boom equipment and the engine propelling the motor vehicle.
- (13) For service trucks with a jackhammer or pneumatic drill, fifteen percent (15%) of the motor fuel operates the

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jackhammer or pneumatic drill and the engine propelling the motor vehicle.

(14) For trucks with a power take-off hydraulic winch, twenty percent (20%) of the motor fuel which operates the hydraulic winch and the engine propelling the motor vehicle.

(15) For wreckers, ten percent (10%) of the motor fuel which operates the hoist and the engine propelling the motor vehicle.

(16) For semitractor wreckers, thirty-five percent (35%) of the motor fuel which operates the hoist and the engine propelling the motor vehicle.

(17) For car carriers with a hydraulic winch, ten percent (10%) of the motor fuel which operates the hydraulic winch and the engine propelling the motor vehicle.

(18) For dump trucks, twenty-three percent (23%) of the motor fuel which operates the dump mechanism and the engine propelling the motor vehicle.

(19) For semitractor and dump trailer combinations (commonly referred to as dump trailers), fifteen percent (15%) of the motor fuel which operates the dump mechanism and the engine propelling the motor vehicle.

(20) For semitractor and tank trailer combinations (commonly referred to as a tank transport), fifteen percent (15%) of the motor fuel which operates the pumping equipment and the engine propelling the motor vehicle.

(21) For pneumatic tank trucks, fifteen percent (15%) of the motor fuel which operates the pumping equipment and the engine propelling the motor vehicle.

(22) For sanitation receptacle carriers (commonly referred to as a sanitation dump trailer), fifteen percent (15%) of the motor fuel which operates the winching or dumping mechanism and the engine propelling the motor vehicle.

(23) For line trucks or aerial lift trucks, twenty percent (20%) of the motor fuel which operates the lift equipment and the engine propelling the motor vehicle.

(24) For digger-derrick trucks, twenty percent (20%) of the motor fuel which operates the other commercial equipment and the engine propelling the motor vehicle.

(25) For sewer cleaning trucks, sewer jets, or sewer vacuators, thirty-five percent (35%) of the motor fuel which operates the cleaning equipment and the engine propelling the motor vehicle.

(26) For hot asphalt distribution trucks, ten percent (10%) of the motor fuel which operates the distribution equipment and the engine propelling the motor vehicle.

(27) For snow plow trucks, ten percent (10%) of the motor fuel which operates the plow and the engine propelling the motor vehicle.

(28) For carpet cleaning vans, fifteen percent (15%) of the motor fuel which operates the cleaning equipment and the engine propelling the motor vehicle.

(29) For salt spreaders or dump trucks with spreaders, fifteen percent (15%) of the motor fuel which operates the spreading equipment and the engine propelling the motor vehicle.

(30) For sweeper trucks, twenty percent (20%) of the motor fuel which operates the sweeping equipment and the engine propelling the motor vehicle.

(31) For bookmobiles, twenty-five percent (25%) of the motor fuel which operates the other commercial equipment and the engine propelling the motor vehicle.

(32) For buses, ten percent (10%) of the motor fuel which operates the other commercial equipment and the engine propelling the motor vehicle.

(33) For fire trucks, forty-eight percent (48%) of the motor fuel which operates the other commercial equipment and the engine propelling the motor vehicle.

(34) For super suckers, ninety percent (90%) of the motor fuel which operates the other commercial equipment and the engine propelling the motor vehicle.

(c) Notwithstanding the provisions of subsection (b), the commissioner may grant a greater exemption to a taxpayer whose motor vehicle listed in subsection (b) consumes greater portions of fuel from a common fuel reservoir for a commercial purpose after:

(1) a showing by the person or carrier of the proportion of motor fuel used for the operation of equipment other than for locomotion on the public highway; and

(2) presentation of documents and information as requested by the commissioner.

(d) Notwithstanding the provisions of subsection (b), the commissioner may grant a proportional use exemption to a taxpayer whose vehicle is not listed in subsection (b) after:

(1) a showing by the person or carrier of the proportion of motor fuel used for the operation of equipment other than for

locomotion on the public highway; and

(2) presentation of documents and information as requested by the commissioner.

(e) A vehicle mentioned in subsection (b), or that meets the requirements of subsection (c) or (d), may apply for a refund under this section as long as it does not fall under one (1) of the following vehicle types:

(1) The vehicle has a declared gross weight twenty-six thousand (26,000) pounds or less.

(2) The vehicle is used in combination, and the gross weight or the declared gross weight of the combination twenty-six thousand (26,000) pounds or less.

(3) The vehicle has a declared gross weight greater than twenty-six thousand (26,000) pounds, but it is not required to be licensed under [IC 6-4.1](#).

*(Department of State Revenue; Reg 6-6-4.1-4(d)(010); filed Apr 30, 1986, 3:30 p.m.: 9 IR 2193; filed Mar 6, 1991, 2:20 p.m.: 14 IR 1374; errata, 14 IR 1626; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))*

## Rule 5. Credit Against Tax

[45 IAC 13-5-1](#)

Eligibility for credit (Repealed)

[45 IAC 13-5-2](#)

Agency relationships

[45 IAC 13-5-3](#)

Overpurchases in Indiana

[45 IAC 13-5-4](#)

Overpurchases in intervening states

[45 IAC 13-5-5](#)

Amount of credit (Repealed)

[45 IAC 13-5-6](#)

Evidence to qualify for credit

[45 IAC 13-5-7](#)

Application of credit to tax liability (Repealed)

### 45 IAC 13-5-1 Eligibility for credit (Repealed)

Sec. 1. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

### 45 IAC 13-5-2 Agency relationships

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-6](#)

Sec. 2. If a party to a written lease agreement is required to report and pay the Indiana motor carrier fuel tax, but another state or jurisdiction requires a different party to the lease agreement to report and pay a similar tax, the party who reports and pays the Indiana motor carrier fuel tax is entitled to a credit or refund so long as:

(1) the written lease agreement stipulates that an agency relationship exists between the parties for purposes of determining whether the parties are eligible for a credit against tax; and

(2) the parties' combined operations under the lease agreement have satisfied the credit requirements under [IC 6-6-4.1-6](#).

*(Department of State Revenue; Reg 6-6-4.1-6(a)(020); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2320; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))*

### 45 IAC 13-5-3 Overpurchases in Indiana

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-6](#)

Sec. 3. A carrier may be entitled to a credit for motor fuel consumed in another state if it can prove that its commercial motor vehicle was capable of consuming Indiana-purchased motor fuel in that state. *(Department of State Revenue; Reg 6-6-4.1-6(a)(030); filed Jul 13, 1984, 9:25 am: 7 IR 2321; filed Apr 30, 1986, 3:30 pm: 9 IR 2193)*

### 45 IAC 13-5-4 Overpurchases in intervening states

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-6](#)



Sec. 4. If a carrier is entitled to a credit in one (1) or more states but has overpurchased motor fuel in an intervening state, the credit will be reduced by the amount of fuel overpurchased in that state. (*Department of State Revenue; Reg 6-6-4.1-6(a)(040); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2321; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#)*)

**45 IAC 13-5-5 Amount of credit (Repealed)**

Sec. 5. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

**45 IAC 13-5-6 Evidence to qualify for credit**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-6](#)

Sec. 6. To qualify for a credit, the motor carrier shall maintain, and submit as requested by the department, evidence of Indiana gasoline or special fuel taxes paid, and of any payments made to other states. (*Department of State Revenue; Reg 6-6-4.1-6(c)(010); filed Jul 13, 1984, 9:25 am: 7 IR 2321*)

**45 IAC 13-5-7 Application of credit to tax liability (Repealed)**

Sec. 7. (*Repealed by Department of State Revenue; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#)*)

**Rule 6. Credit Application; Refund; Interest**

[45 IAC 13-6-1](#)

Credit defined (Repealed)

[45 IAC 13-6-2](#)

Expiration of credit

[45 IAC 13-6-3](#)

Application for refund (Repealed)

[45 IAC 13-6-4](#)

Qualification for refund

[45 IAC 13-6-5](#)

Interest on refunds (Repealed)

[45 IAC 13-6-6](#)

Completion date of application for refund

**45 IAC 13-6-1 Credit defined (Repealed)**

Sec. 1. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

**45 IAC 13-6-2 Expiration of credit**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1-4](#); [IC 6-6-4.1-7](#)

Sec. 2. If a credit for a particular quarter has not been applied as a credit against tax at the end of the immediately following quarter, the remaining credit may no longer be used as a credit against a tax liability. (*Department of State Revenue; Reg 6-6-4.1-7(b)(010); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2322; filed Apr 30, 1986, 3:30 p.m.: 9 IR 2194; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#)*)

**45 IAC 13-6-3 Application for refund (Repealed)**

Sec. 3. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

**45 IAC 13-6-4 Qualification for refund**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-1.1](#); [IC 6-6-2.5](#); [IC 6-6-4.1-7](#); [IC 6-6-4.1-8](#)

Sec. 4. The department may not make a refund to a carrier until the carrier has furnished proof of payment of the taxes

imposed under [IC 6-6-1.1](#) and [IC 6-6-2.5](#), including invoices, purchase tickets, computer printouts, or statements, and showing:

- (1) date of sale, name of purchaser (permittee), number of gallons, name of products, state tax rate charged, and signature of purchaser;
- (2) name and address of vendor; and
- (3) any other information the department may reasonably request.

(Department of State Revenue; Reg 6-6-4.1-7(c)(020); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2322; filed Apr 30, 1986, 3:30 p.m.: 9 IR 2194; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))

**45 IAC 13-6-5 Interest on refunds (Repealed)**

Sec. 5. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

**45 IAC 13-6-6 Completion date of application for refund**

Authority: [IC 6-8.1-3-3](#)  
Affected: [IC 6-6-4.1-7](#); [IC 6-6-4.1-8](#)

Sec. 6. For purposes of [IC 6-6-4.1-7](#), an application for refund is properly completed on the date in which all of the following have been completed:

- (1) the filing of the refund application;
- (2) the submission of any evidence or reports requested by the department; and
- (3) the satisfaction of the refund requirements under [IC 6-6-4.1-8](#).

(Department of State Revenue; Reg 6-6-4.1-7(d)(020); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2322; filed Apr 30, 1986, 3:30 p.m.: 9 IR 2195; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))

**Rule 7. Bonds (Repealed)**

(Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

**Rule 8. Presumption of Consumption Rate (Repealed)**

(Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

**Rule 8.5. Surcharge Tax; Commercial Motor Vehicles**

<a href="#">45 IAC 13-8.5-1</a>	Imposition; rate; payment
<a href="#">45 IAC 13-8.5-2</a>	Calculation of fuel consumption
<a href="#">45 IAC 13-8.5-3</a>	Amount of tax (Repealed)
<a href="#">45 IAC 13-8.5-4</a>	Proportional fuel use

**45 IAC 13-8.5-1 Imposition; rate; payment**

Authority: [IC 6-8.1-3-3](#)  
Affected: [IC 6-6-4.1](#)

Sec. 1. (a) A surcharge tax is imposed on the consumption of motor fuel by commercial motor vehicles operated by a carrier in its operations on highways in Indiana.

(b) The rate of the surcharge tax is eleven cents (\$0.11) per gallon.

(c) The tax imposed by [IC 6-6-4.1-4.5](#) [[IC 6-6-4.1-4.5](#) was repealed by P.L.185-2018, SECTION 9, effective July 1, 2018.] shall be paid quarterly by the last day of the month immediately following the quarter. (Department of State Revenue; Reg 6-6-4.1-4.5(a)(010); filed Apr 30, 1986, 3:30 p.m.: 9 IR 2195; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))

**45 IAC 13-8.5-2 Calculation of fuel consumption**

Authority: [IC 6-8.1-3-3](#)  
Affected: [IC 6-6-4.1](#)

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Sec. 2. The amount of motor fuel consumed on Indiana highways is the total amount of motor fuel consumed by all the carrier's commercial motor vehicles that are subject to the motor carrier fuel tax, in operations within and without Indiana, multiplied by a fraction of which:

- (1) the numerator is the total number of miles traveled on highways in Indiana by vehicles subject to the motor carrier fuel tax; and
- (2) the denominator is the total number of miles traveled, within and without Indiana, by all of the carrier's commercial motor vehicles that are subject to the motor carrier fuel tax.

(Department of State Revenue; Reg 6-6-4.1-4.5(b)(010); filed Apr 30, 1986, 3:30 p.m.: 9 IR 2195; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))

**45 IAC 13-8.5-3 Amount of tax (Repealed)**

Sec. 3. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

**45 IAC 13-8.5-4 Proportional fuel use**

Authority: [IC 6-8.1-3-3](#)  
Affected: [IC 6-6-4.1](#)

Sec. 4. The tax imposed by [IC 6-6-4.1-4.5](#) [[IC 6-6-4.1-4.5](#) was repealed by P.L.185-2018, SECTION 9, effective July 1, 2018.] does not apply to the portion of motor fuel used to operate the equipment in or on the motor vehicles identified in 45 IAC 13-4-7 and in the proportions provided for in that rule. (Department of State Revenue; Reg 6-6-4.1-4.5(d)(010); filed Apr 30, 1986, 3:30 p.m.: 9 IR 2196; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))

**Rule 9. Quarterly Reports**

[45 IAC 13-9-1](#)  
[45 IAC 13-9-2](#)

Contents of reports; exemptions; incomplete reports  
Due date; late reports

**45 IAC 13-9-1 Contents of reports; exemptions; incomplete reports**

Authority: [IC 6-8.1-3-3](#)  
Affected: [IC 6-6-4.1-10](#); [IC 6-6-4.1-13](#); [IC 6-8.1-10](#)

Sec. 1. (a) Each carrier shall submit such quarterly reports as the department may require on or before the last day of the month immediately following that quarter.

(b) Quarterly reports are not required with respect to a vehicle for which a trip permit has been issued under [IC 6-6-4.1-13](#).

(c) The filing of a substantially blank or an unsigned report does not constitute the filing of a report under [IC 6-6-4.1-10](#), and will subject the carrier to penalties and interest under [IC 6-8.1-10](#). (Department of State Revenue; Reg 6-6-4.1-10(a)(010); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2323; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))

**45 IAC 13-9-2 Due date; late reports**

Authority: [IC 6-8.1-3-3](#)  
Affected: [IC 6-6-4.1-10](#); [IC 6-8.1-6-3](#)

Sec. 2. (a) The quarterly report prescribed by [IC 6-6-4.1-10](#) must be filed in accordance with [IC 6-8.1-6-3](#) no later than the last day of the month immediately following the end of the quarter being reported.

(b) Reports not filed, or filed after the due date, are subject to penalty and interest as set forth in [IC 6-8.1](#). If the due date falls on a weekend or state or national holiday, the due date is the next succeeding business day. (Department of State Revenue; Reg 6-6-4.1-10(a)(020); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2323; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))

**Rule 10. Joint Reports (Repealed)**

(Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

**Rule 11. Annual and Trip Permits**

<a href="#">45 IAC 13-11-1</a>	Annual permits
<a href="#">45 IAC 13-11-2</a>	Application for annual permit; fee
<a href="#">45 IAC 13-11-3</a>	Assignment of annual permit; change in ownership or name of business
<a href="#">45 IAC 13-11-4</a>	Trip permits
<a href="#">45 IAC 13-11-5</a>	Reporting exemption for trip permit holders (Repealed)
<a href="#">45 IAC 13-11-6</a>	Temporary authorization

**45 IAC 13-11-1 Annual permits**

Authority: [IC 6-8.1-3-3](#)  
Affected: [IC 6-6-4.1-12](#)

Sec. 1. (a) Except as provided in sections 4 and 6 of this rule, a motor carrier may only operate a commercial motor vehicle in Indiana if the carrier has been issued an annual permit, cab card, and emblem.

(b) The annual permit, cab card, and emblem are effective from January 1 of each year through December 31 of that year.

(c) The department may extend the expiration date of the annual permit, cab card, and emblem for no more than sixty (60) days.

(d) The department will only issue one (1) annual permit per carrier. The carrier shall keep the permit at the address shown on it.

(e) A carrier shall keep a copy of its annual permit in each commercial motor vehicle that is operated by the carrier in Indiana.

(f) If an annual permit is lost or destroyed, the department will issue a duplicate permit. (*Department of State Revenue; Reg 6-6-4.1-12(010); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2324; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#)*)

**45 IAC 13-11-2 Application for annual permit; fee**

Authority: [IC 6-8.1-3-3](#)  
Affected: [IC 6-6-4.1-10](#)

Sec. 2. The department will issue an annual permit to any carrier who applies and pays an annual permit fee of twenty-five dollars (\$25), unless the carrier:

(1) holds an unexpired permit;

(2) has failed to file a quarterly report required by [IC 6-6-4.1-10](#); or

(3) has failed to pay the taxes imposed by [IC 6-6-4.1](#).

(*Department of State Revenue; Reg 6-6-4.1-12(020); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2324; filed Apr 30, 1986, 3:30 p.m.: 9 IR 2196; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#)*)

**45 IAC 13-11-3 Assignment of annual permit; change in ownership or name of business**

Authority: [IC 6-8.1-3-3](#)  
Affected: [IC 6-6-4.1-12](#)

Sec. 3. (a) An annual permit is not assignable and is valid only for the motor carrier in whose name it is issued.

(b) If there is a change in ownership of a business other than a corporation, the new owner must apply for a new annual permit within fifteen (15) days of the date of the change.

(c) If there is a change in the name of a business, the carrier must apply for a new annual permit within fifteen (15) days of the date of the change. (*Department of State Revenue; Reg 6-6-4.1-12(030); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2324; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#)*)

**45 IAC 13-11-4 Trip permits**

Authority: [IC 6-8.1-3-3](#)  
Affected: [IC 6-6-4.1](#)

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Sec. 4. (a) In lieu of obtaining an annual permit and paying the taxes imposed under [IC 6-6-4.1](#), a motor carrier may obtain a trip permit from the department authorizing the carrier to operate a commercial motor vehicle for a period of five (5) consecutive days.

(b) A separate trip permit is required for each commercial motor vehicle operated by a carrier.

(c) The fee for a trip permit is fifty dollars (\$50). (*Department of State Revenue; Reg 6-6-4.1-13(010); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2324; filed Apr 30, 1986, 3:30 p.m.: 9 IR 2196; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#)*)

#### **45 IAC 13-11-5 Reporting exemption for trip permit holders (*Repealed*)**

Sec. 5. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

#### **45 IAC 13-11-6 Temporary authorization**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-1.1-8-35](#); [IC 6-6-4.1-13](#)

Sec. 6. (a) The department may issue a temporary written authorization if unforeseen or uncertain circumstances require the operation of a commercial motor vehicle for which neither an annual permit nor a trip permit has been obtained.

(b) A temporary authorization may be issued only if:

(1) the commissioner determines that undue hardship would otherwise result;

(2) the carrier has paid the Indiana indefinite situs tax, imposed under [IC 6-1.1-8-35](#), for any or all prior years; and

(3) the carrier has not held a valid annual permit within the preceding twelve (12) months.

(c) A separate temporary authorization is required for each commercial motor vehicle operated by a carrier.

(d) A carrier who obtains a temporary authorization shall:

(1) pay the trip permit fee at the time the temporary authorization is issued; or

(2) subsequently obtain an annual permit.

(*Department of State Revenue; Reg 6-6-4.1-13(030); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2325; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#)*)

## **Rule 12. Suspension or Revocation; Permits, Temporary Authorization**

[45 IAC 13-12-1](#)

Failure to report or pay tax

#### **45 IAC 13-12-1 Failure to report or pay tax**

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-4.1](#); [IC 6-8.1-1-1](#)

Sec. 1. (a) The commissioner may suspend or revoke any annual permit, trip permit, or temporary authorization issued to a carrier, if the carrier fails to do any of the following:

(1) File a quarterly report required by [IC 6-6-4.1-10](#).

(2) Pay the tax imposed under [IC 6-6-4.1-4](#).

(3) Pay the tax imposed under [IC 6-6-4.1-4.5](#) [*IC 6-6-4.1-4.5 was repealed by P.L.185-2018, SECTION 9, effective July 1, 2018.*].

(4) File a report by its due date.

(5) File all tax returns or information reports or to pay all taxes, penalties, and interest for any of the listed taxes under [IC 6-8.1-1-1](#).

(b) A carrier's suspension may be lifted when the carrier has:

(1) filed all applicable reports;

(2) paid all outstanding taxes or permit fees imposed under [IC 6-6-4.1](#);

(3) paid all outstanding penalties and interest; and

(4) paid all taxes, penalties, and interest for any of the listed taxes as defined by [IC 6-8.1-1-1](#).

(c) The department will notify the Indiana state police when a suspension or revocation has occurred, or when it has been

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lifted. (Department of State Revenue; Reg 6-6-4.1-17(010); filed Jul 13, 1984, 9:25 a.m.: 7 IR 2325; filed Apr 30, 1986, 3:30 p.m.: 9 IR 2196; filed Dec 18, 2015, 3:42 p.m.: [20160113-IR-045140520FRA](#))

**Rule 13. Violations (Repealed)**

(Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

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