

IC 7.1-4-7

Chapter 7. General Fund Collections and Distributions

IC 7.1-4-7-1

Collection of annual license fees

Sec. 1. The chairman shall collect the required annual license fee paid in connection with the issuance of a brewer's permit, a beer wholesaler's permit, a temporary beer permit, a dining car permit of any type, a boat permit of any type, a distiller's permit, a rectifier's permit, a liquor wholesaler's permit, a vintner's permit, a farm winery permit, a farm winery brandy distiller's permit, a wine wholesaler's permit, a wine bottler's permit, a temporary wine permit, a direct wine seller's permit, a salesman's permit, and a carrier's alcoholic permit.

(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.59, SEC.8.) As amended by Acts 1978, P.L.51, SEC.6; P.L.201-1999, SEC.13; P.L.235-2001, SEC.4; P.L.165-2006, SEC.37.

IC 7.1-4-7-2

Collection of deductions and transfer fees

Sec. 2. Collection of Deductions and Transfer Fees. The chairman shall collect the authorized deduction retained by the state when an application for a permit, of a type listed in IC 1971, 7.1-4-7-1, is denied. The chairman also shall collect the prescribed cost fee paid in connection with the transfer of a permit of a type listed in IC 1971, 7.1-4-7-1.

(Formerly: Acts 1973, P.L.55, SEC.1.)

IC 7.1-4-7-3

Miscellaneous collections

Sec. 3. Miscellaneous Collections. The chairman shall collect all other assessments not specifically included in this chapter and not otherwise disposed of by a provision of this title. The chairman or the department shall collect the penalty for the nonpayment of taxes imposed by this title, and a forfeiture not in the nature of a fine or penalty belonging to the common school fund, and the proceeds of a sale or judgment made under or in the enforcement of this title.

(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.24.)

IC 7.1-4-7-4

Fees deposited in enforcement and administration fund and state general fund

Sec. 4. (a) Except as provided in subsection (b), the chairman and the department shall deposit the money collected under sections 1, 2, and 3 of this chapter daily with the treasurer of state, and not later than the fifth day of the following month shall cover:

- (1) thirty-four percent (34%) of the money collected under section 1 of this chapter into the enforcement and administration fund established under IC 7.1-4-10-1; and
- (2) sixty-six percent (66%) of the money collected under

section 1 of this chapter and money collected under sections 2 and 3 of this chapter into the state general fund for state general fund purposes.

(b) The chairman and the department shall deposit all money collected under IC 7.1-2-5-3, IC 7.1-2-5-8, IC 7.1-3-17.5, IC 7.1-3-17.7, IC 7.1-3-22-9, and IC 7.1-4-4.1-5 daily with the treasurer of state, and not later than the fifth day of the following month shall cover the money into the enforcement and administration fund established under IC 7.1-4-10-1.

*(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.25.)
As amended by P.L.32-1988, SEC.4; P.L.106-1995, SEC.16;
P.L.204-2001, SEC.46; P.L.224-2005, SEC.23.*

IC 7.1-4-7-5

Deposit of excise taxes in general fund

Sec. 5. The department shall deposit:

- (1) four cents (\$0.04) of the beer excise tax rate collected on each gallon of beer or flavored malt beverage;
- (2) one dollar (\$1) of the liquor excise tax rate collected on each gallon of liquor;
- (3) twenty cents (\$0.20) of the wine excise tax rate collected on each gallon of wine;
- (4) the entire amount of malt excise tax collected; and
- (5) the entire amount of hard cider excise tax collected;

daily with the treasurer of state and not later than the fifth day of the following month shall cover them into the general fund of the state for distribution as provided in this chapter.

*(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.26.)
As amended by P.L.102-1989, SEC.4; P.L.72-1996, SEC.18;
P.L.119-1998, SEC.25.*

IC 7.1-4-7-6

Distribution of excise revenue to general fund

Sec. 6. Distribution of Excise Revenue to General Fund. The treasurer of the state shall set aside for general fund purposes, fifty percent (50%) of the gross amount of the revenue deposited in the general fund in accordance with the provisions of IC 1971, 7.1-4-7-5.

(Formerly: Acts 1973, P.L.55, SEC.1.)

IC 7.1-4-7-7

Distribution of excise revenue to cities and towns

Sec. 7. Distribution of Excise Revenue to Cities and Towns. The treasurer of the state shall set aside for allocation to the cities and towns of this state, fifty percent (50%) of the gross amount of the revenue deposited in the general fund in accordance with the provisions of IC 1971, 7.1-4-7-5.

(Formerly: Acts 1973, P.L.55, SEC.1.)

IC 7.1-4-7-8

Basis of allocation to cities and towns

Sec. 8. Basis of Allocation to Cities and Towns. The sum set aside in accordance with the provisions of IC 1971, 7.1-4-7-7, shall be allocated to a city or town upon the basis that the population of that city or town bears to the total population of all cities and towns of this state.

(Formerly: Acts 1973, P.L.55, SEC.1.)

IC 7.1-4-7-9

Time of distribution

Sec. 9. Time of Distribution. The auditor of the state shall, on the first day of April of each year and quarterly thereafter, distribute the funds set aside in accordance with the provisions of IC 1971, 7.1-4-7-7, or the portion of them as reported to him, to the general fund of the treasury of the city or town on the basis provided for in this chapter.

(Formerly: Acts 1973, P.L.55, SEC.1.)