TITLE 45 DEPARTMENT OF STATE REVENUE

Notice of Public Hearing
LSA Document #14-518

Notice of Public Hearing

Under IC 4-22-2-24, notice is hereby given that on October 27, 2015, at 9:00 a.m., at the Indiana Government Center South, 302 West Washington Street, Conference Center Room 1, Indianapolis, Indiana, the Department of State Revenue will hold a public hearing on a proposed rule to amend 45 IAC 10-1-1 to delete superfluous language; amend 45 IAC 10-1-3 to delete superfluous language; amend 45 IAC 10-1-6 to clarify the definition of motor vehicle; amend 45 IAC 10-1-7 to clarify the definition of person; amend 45 IAC 10-1-9 to clarify the definition of special fuel; amend 45 IAC 10-1-12 to delete superfluous language; amend 45 IAC 10-1-18 to delete superfluous language; add 45 IAC 10-2-8 to clarify the collection of tax on the sale of biodiesel; amend 45 IAC 10-3-1 to clarify the exemption for exported fuel; amend 45 IAC 10-3-2 to clarify the treatment for special fuel sold or used by the U.S. government; amend 45 IAC 10-3-3 to clarify the exemption for special fuel sold to or used by post exchanges and federal reservations; amend 45 IAC 10-3-5 to clarify the exemption from special fuel tax for sales to a public transportation corporation; amend 45 IAC 10-3-6 to clarify the meaning of service area; amend 45 IAC 10-3-7 to clarify the exemption for special fuel sold to a common carrier; amend 45 IAC 10-3-10 to clarify the presumption of taxability; amend 45 IAC 10-3-11 to clarify the proportional exemptions for special fuel used in motor vehicles with common fuel reservoirs; amend 45 IAC 10-4-7 to delete superfluous language; amend 45 IAC 10-4-8 to delete superfluous language; amend 45 IAC 10-4-10 to delete superfluous language; amend 45 IAC 10-4-11 to delete superfluous language; amend 45 IAC 10-4-12 to delete superfluous language; amend 45 IAC 10-4-13 to delete superfluous language; amend 45 IAC 10-4-14 to clarify the reasons for cancellation or denial of a license; amend 45 IAC 10-4-16 to delete superfluous language; amend 45 IAC 10-4-18 to delete superfluous language; amend 45 IAC 10-4-19 to delete superfluous language; amend 45 IAC 10-5-7 to delete superfluous language; amend 45 IAC 10-5-19 to delete superfluous language; amend 45 IAC 10-6-5 to delete superfluous language; amend 45 IAC 10-7-2 to clarify the department's sealing of a pump; amend 45 IAC 10-7-3 to replace dealer with seller; amend 45 IAC 10-9-2 to delete superfluous language; amend 45 IAC 10-9-3 to delete superfluous language; amend 45 IAC 10-9-4 to clarify violations and offenses; amend 45 IAC 10-9-6 to clarify the display of the tax rate; and amend 45 IAC 10-10-1 to delete superfluous language. Repeals 45 IAC 10-2-1, 45 IAC 10-3-8, 45 IAC 10-3-9, 45 IAC 10-4-9, 45 IAC 10-6-3, 45 IAC 10-6-4, 45 IAC 10-8, 45 IAC 10-9-1, 45 IAC 10-10-2, 45 IAC 10-10-3, and 45 IAC 10-10-4.

The proposed rule does not impose requirements or costs under IC 4-22-2-24(d)(3).

Copies of these rules are now on file at the Indiana Government Center North, 100 North Senate Avenue, Room N248 and Legislative Services Agency, Indiana Government Center North, 100 North Senate Avenue, Room N201, Indianapolis, Indiana and are open for public inspection.

Andrew J. Kossack
Commissioner
Department of Revenue

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