



DEPARTMENT OF REVENUE
INDIANA GOVERNMENT CENTER NORTH
100 N. SENATE AVE

COMMISSIONER'S DIRECTIVE #56

MAY 2016

Effective Date: Upon Publication

SUBJECT: Public hearings required to find evidence to support the revocation of a registered retail merchant's certificate ("RRMC").

REFERENCES: IC 6-2.5-8-1, IC 6-2.5-8-7

DISCLAIMER: Commissioner's directives are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is not consistent with the law, regulations, or court decisions is not binding on either the department or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein.

SUMMARY

This bulletin establishes the procedures for public hearings held to find evidence of violations of Indiana criminal law, illegal gambling, or the sale of synthetic drugs or synthetic drug lookalike substances, in order to establish, by a preponderance of evidence, that the revocation of a registered retail merchant certificate is warranted.

INTRODUCTION

Indiana law requires that a public hearing be held prior to the department's determination that a registered retail merchant's certificate (issued pursuant to IC 6-2.5-8-1) should be revoked, so that evidence supporting revocation can be presented. The department has a basis for revocation of the registered retail merchant's certificate (RRMC) if the department finds, by a preponderance of the evidence, in the public hearing that a registered retail merchant has committed any of the following:

- IC 6-2.5-8-7(a)(2) - Being charged with a violation of any provision under IC 35 (Indiana Criminal Law and Procedure);
- IC 6-2.5-8-7(g) - A violation of IC 35-45-5-3 (Professional Gambling), IC 35-45-5-3.5 (Electronic Gambling, Maintaining a Professional Gambling Site), or IC 35-45-5-4 (Promoting Professional Gambling);
- IC 6-2.5-8-7(i) - A conviction for a violation of IC 35-48-4-10.5 (Dealing in Synthetic Drugs; Dealing in Synthetic Drug Lookalike Substances); or
- IC 6-2.5-8-7(j) - A conviction for a violation of IC 35-48-4-10.5 (Dealing in Synthetic Drugs; Dealing in Synthetic Drug Lookalike Substances) as an infraction.

I. LOCATION OF PUBLIC HEARING

The department's hearings shall be held for the benefit of the public at the department's offices in Marion County, Indiana.

II. NOTICE OF THE PUBLIC HEARING

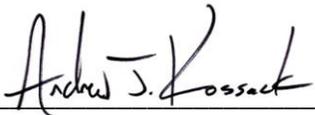
Notice of the Public Hearing shall be provided as required under the Public Meetings Act (Open Door Law) IC 5-14-1.5-1.

III. PROCEDURES

The procedures for the department's hearings shall be informal in order to permit members of the public a full and fair opportunity to provide evidence to the department. This allows the department to decide if revocation of the registered retail merchant certificate is required. Any party may record the public hearing with prior notification to the department sent by certified United States mail, return receipt requested. The department shall provide one employee to officiate and keep minutes of the meeting at the public hearing and one employee or designee to provide evidence on behalf of the department or other governmental entity. The department shall comply with all requirements of Public Meetings Act (Open Door Law) IC 5-14-1.5-1 *et seq.*, including, but not limited to, posting an agenda, and keeping a memoranda of minutes.

RRMC revocation hearing questions should be directed to the following address:

Indiana Department of Revenue
Tax Policy Division
100 N. Senate, Room N248
Indianapolis, IN 46204



Andrew Kossack
Commissioner