INDIANA TAX COURT
Cases Transmitted
Week of 1/14/13

Name: Covance Central Laboratory Services Limited Partnership v. Ind. Dept. of State Revenue
Case No. 49T10-1301-TA-3
Date Filed: 1/15/13
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Type of Tax: Sales & Use – Taxpayer challenges whether its purchases of laboratory freezers/equipment/software, medical specimen equipment/chemicals, and items incorporated into or used to manufacture clinical trial collection kits were exempt from tax pursuant to research/development exemption of Indiana Code § 6-2.5-5-40, the incorporation exemption of Indiana Code § 6-2.5-5-6, and the sale for resale exemption of Indiana Code § 6-2.5-5-8.