

**INDIANA TAX COURT**

Cases Transmitted

Week of 2/20/12

Name: Asplundh Tree Expert Co. v. Ind. Dept. of State Revenue

Case No. 49T10-1202-TA-8

Date Filed: 2/22/12

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Type of Tax: Use – The taxpayer sought a refund of the use tax it remitted to Indiana between January 1, 2008, and May 31, 2009, on purchases of commercial vehicles that were never “used, stored, or consumed” within Indiana. The Department denied the refund claim and Petitioner now appeals.