INDIANA TAX COURT
Cases Transmitted
Week of 9/3/12

Name:	Laboratory Corporation of America Holdings v. Ind. Dept. of State Revenue
Case No.	49T10-1209-TA-47
Date Filed:	9/6/12
Attorneys:	Larry J. Stroble BARNES & THORNBURG LLP 11 South Meridian Street Indianapolis, IN 46204 (317) 231-7248
Type of Tax:	Sales & Use – Taxpayer is engaged in the business of operating medical testing laboratories and, in the course of that business, purchases drugs that are used in the diagnosis of disease. Issue on appeal is whether the taxpayer's purchase of those drugs is exempt from sales/use tax.