

INDIANA TAX COURT
Cases Transmitted
Week of 10/8/07

Name: AWHR America's Water Heater Rentals, LLC v. Indiana Dep't. of State Revenue
Case No. 49T10-0710-TA-50
Date Filed: 10/9/07
Attorneys: Barton T. Sprunger, Mark J. Richards
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Type of Tax: Sales - taxpayer challenges whether service agreement is a retail transaction subject to sales tax; whether water heater is an improvement to real estate and not subject to sales tax; and whether Department's position is a change that can operate only prospectively.