

Notice of Public Hearing

LSA Document #14-518

Notice of Public Hearing

Under [IC 4-22-2-24](#), notice is hereby given that on October 27, 2015, at 9:00 a.m., at the Indiana Government Center South, 302 West Washington Street, Conference Center Room 1, Indianapolis, Indiana, the Department of State Revenue will hold a public hearing on a proposed rule to amend [45 IAC 10-1-1](#) to delete superfluous language; amend [45 IAC 10-1-3](#) to delete superfluous language; amend [45 IAC 10-1-6](#) to clarify the definition of motor vehicle; amend [45 IAC 10-1-7](#) to clarify the definition of person; amend [45 IAC 10-1-9](#) to clarify the definition of special fuel; amend [45 IAC 10-1-12](#) to delete superfluous language; amend [45 IAC 10-1-18](#) to delete superfluous language; add [45 IAC 10-2-8](#) to clarify the collection of tax on the sale of biodiesel; amend [45 IAC 10-3-1](#) to clarify the exemption for exported fuel; amend [45 IAC 10-3-2](#) to clarify the treatment for special fuel sold or used by the U.S. government; amend [45 IAC 10-3-3](#) to clarify the exemption for special fuel sold to or used by post exchanges and federal reservations; amend [45 IAC 10-3-5](#) to clarify the exemption from special fuel tax for sales to a public transportation corporation; amend [45 IAC 10-3-6](#) to clarify the meaning of service area; amend [45 IAC 10-3-7](#) to clarify the exemption for special fuel sold to a common carrier; amend [45 IAC 10-3-10](#) to clarify the presumption of taxability; amend [45 IAC 10-3-11](#) to clarify the proportional exemptions for special fuel used in motor vehicles with common fuel reservoirs; amend [45 IAC 10-4-7](#) to delete superfluous language; amend [45 IAC 10-4-8](#) to delete superfluous language; amend [45 IAC 10-4-10](#) to delete superfluous language; amend [45 IAC 10-4-11](#) to delete superfluous language; amend [45 IAC 10-4-12](#) to delete superfluous language; amend [45 IAC 10-4-13](#) to delete superfluous language; amend [45 IAC 10-4-14](#) to clarify the reasons for cancellation or denial of a license; amend [45 IAC 10-4-16](#) to delete superfluous language; amend [45 IAC 10-4-18](#) to delete superfluous language; amend [45 IAC 10-4-19](#) to delete superfluous language; amend [45 IAC 10-5-7](#) to delete superfluous language; amend [45 IAC 10-5-19](#) to delete superfluous language; amend [45 IAC 10-6-5](#) to delete superfluous language; amend [45 IAC 10-7-2](#) to clarify the department's sealing of a pump; amend [45 IAC 10-7-3](#) to replace dealer with seller; amend [45 IAC 10-9-2](#) to delete superfluous language; amend [45 IAC 10-9-3](#) to delete superfluous language; amend [45 IAC 10-9-4](#) to clarify violations and offenses; amend [45 IAC 10-9-6](#) to clarify the display of the tax rate; and amend [45 IAC 10-10-1](#) to delete superfluous language. Repeals [45 IAC 10-2-1](#), [45 IAC 10-3-8](#), [45 IAC 10-3-9](#), [45 IAC 10-4-9](#), [45 IAC 10-6-3](#), [45 IAC 10-6-4](#), [45 IAC 10-8](#), [45 IAC 10-9-1](#), [45 IAC 10-10-2](#), [45 IAC 10-10-3](#), and [45 IAC 10-10-4](#).

The proposed rule does not impose requirements or costs under [IC 4-22-2-24\(d\)\(3\)](#).

Copies of these rules are now on file at the Indiana Government Center North, 100 North Senate Avenue, Room N248 and Legislative Services Agency, Indiana Government Center North, 100 North Senate Avenue, Room N201, Indianapolis, Indiana and are open for public inspection.

Andrew J. Kossack
Commissioner
Department of Revenue

Posted: 09/30/2015 by Legislative Services Agency
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