

## Notice of Public Hearing

LSA Document #16-425

**Notice of Public Hearing**

Under [IC 4-22-2-24](#), notice is hereby given that on February 27, 2017, at 9:00 a.m., at the Indiana Government Center South, 302 West Washington Street, Conference Room 2, Indianapolis, Indiana, the Department of State Revenue will hold a public hearing on a proposed rule to amend [45 IAC 12-1-4](#), [45 IAC 12-1-5](#), [45 IAC 12-1-8](#), [45 IAC 12-1-9](#), [45 IAC 12-1-11](#), [45 IAC 12-1-14](#), [45 IAC 12-1-15](#), and [45 IAC 12-1-16](#) to clarify scope of definitions including "distributor", "licensed distributor", "motor vehicle", "person", "taxable marine facility", "terminal or refinery operator", "receive", and "acquire". Adds [45 IAC 12-1-17](#) to define "use". Amends [45 IAC 12-2-1](#) to clarify the imposition of tax. Amends [45 IAC 12-2-2](#) concerning payment of tax by a licensed distributor. Amends [45 IAC 12-2-3](#) concerning the ultimate burden of tax. Amends [45 IAC 12-2-4](#) to clarify when gasoline is considered received. Amends [45 IAC 12-2-5](#) by removing the example. Amends [45 IAC 12-2-7](#) to update citations. Amends [45 IAC 12-2-9](#) by removing the example. Amends [45 IAC 12-2-11](#) to clarify the time gasoline is considered received. Amends [45 IAC 12-2-13](#) to include a licensed distributor who imported the gasoline. Amends [45 IAC 12-2-15](#) to include the person blending the product. Amends [45 IAC 12-2-17](#) to include the person who acquired the gasoline. Amends [45 IAC 12-2-19](#) to update citations. Amends [45 IAC 12-3-1](#) to update citations and clarify exemption. Amends [45 IAC 12-3-2](#) by removing the example. Amends [45 IAC 12-3-3](#) to update citations. Amends [45 IAC 12-3-4](#) to clarify the exemption for lost or destroyed gasoline. Amends [45 IAC 12-3-6](#) to clarify persons eligible for an exemption permit. Amends [45 IAC 12-4-1](#) to update citations and clarify a license to distribute. Amends [45 IAC 12-4-2](#) to update citations. Amends [45 IAC 12-4-3](#) to update citations. Amends [45 IAC 12-4-6](#) to clarify the bond or rider requirements. Amends [45 IAC 12-4-8](#) to clarify the bond requirement. Amends [45 IAC 12-4-9](#) to update citations. Amends [45 IAC 12-4-10](#) to update citations and clarify license extensions. Amends [45 IAC 12-4-11](#) to update citations. Amends [45 IAC 12-4-12](#) to update citations. Amends [45 IAC 12-4-14](#) to update citations. Amends [45 IAC 12-4-15](#) to update citations and clarify the requirements for cancellation of a distributor's license. Amends [45 IAC 12-5-2](#) to clarify the payment due date. Amends [45 IAC 12-5-5](#) to clarify the payment of due date. Amends [45 IAC 12-5-6](#) to update citations. Amends [45 IAC 12-5-7](#) to update citations. Amends [45 IAC 12-7-1](#) to update citations. Amends [45 IAC 12-7-2](#) to update citations. Amends [45 IAC 12-7-3](#) to update citations. Amends [45 IAC 12-7-4](#) to update citations. Amends [45 IAC 12-8-2](#) to clarify "use". Amends [45 IAC 12-8-4](#) to clarify "stationary gasoline engine" and "commercial use". Amends [45 IAC 12-8-6](#) to clarify refund for tax paid on gasoline for agricultural purposes. Amends [45 IAC 12-8-7](#) to clarify the gasoline refund for implements of agriculture. Amends [45 IAC 12-8-11](#) to update citations. Amends [45 IAC 12-8-11.1](#) to clarify refund for tax paid on gasoline for proportional use. Amends [45 IAC 12-8-12](#) to clarify refund for tax paid on gasoline used for operating a taxicab. Adds [45 IAC 12-8-12.5](#) concerning refund to tax paid on gasoline used to create racing fuel. Amends [45 IAC 12-8-17](#) to update citations. Repeals [45 IAC 12-2-12](#), [45 IAC 12-2-14](#), [45 IAC 12-2-16](#), [45 IAC 12-2-18](#), [45 IAC 12-3-5](#), [45 IAC 12-4-5](#), and [45 IAC 12-8-5](#).

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.

Adam J. Krupp  
Commissioner  
Department of Revenue

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