

DEPARTMENT OF STATE REVENUE

**Repeal of Nonrule Policy Document  
Revenue Ruling #2019-05ST  
November 8, 2019**

**Notice:** Under [IC 4-22-7-7](#), this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

Revenue Ruling #2014-09ST, published at [20150429-IR-045150102NRA](#), is repealed.

Revenue Ruling #2019-06ST [\[20200226-IR-045200042NRA\]](#) supersedes repealed Revenue Ruling #2014-09ST.

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An [html](#) version of this document.