

# ARTICLE 19. CONTROLLED SUBSTANCE EXCISE TAX

## Rule 1. Definitions

### 45 IAC 19-1-1 Applicability (Repealed)

Sec. 1. *(Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: 20141112-IR-045140148FRA)*

### 45 IAC 19-1-2 "Controlled substance" defined (Repealed)

Sec. 2. *(Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: 20130102-IR-045120429FRA)*

### 45 IAC 19-1-3 "Delivery" defined (Repealed)

Sec. 3. *(Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: 20130102-IR-045120429FRA)*

### 45 IAC 19-1-4 "Department" defined (Repealed)

Sec. 4. *(Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: 20130102-IR-045120429FRA)*

### 45 IAC 19-1-5 "Law enforcement agency" defined (Repealed)

Sec. 5. *(Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: 20141112-IR-045140148FRA)*

### 45 IAC 19-1-6 "Manufacture" defined (Repealed)

Sec. 6. *(Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: 20130102-IR-045120429FRA)*

## Rule 2. Imposition and Payment of the Tax

### 45 IAC 19-2-1 Imposition (Repealed)

Sec. 1. *(Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: 20130102-IR-045120429FRA)*

### 45 IAC 19-2-2 Assessment (Repealed)

Sec. 2. *(Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: 20141112-IR-045140148FRA)*

### 45 IAC 19-2-3 Payment (Repealed)

Sec. 3. *(Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: 20141112-IR-045140148FRA)*

## Rule 3. Refunds and Credits

### 45 IAC 19-3-1 Refunds (Repealed)

Sec. 1. *(Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: 20141112-IR-045140148FRA)*

### 45 IAC 19-3-2 Credits (Repealed)

Sec. 2. *(Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: 20141112-IR-045140148FRA)*

## **Rule 4. Controlled Substance Tax Fund**

### **45 IAC 19-4-1 Payment of awards (Repealed)**

Sec. 1. *(Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: 20141112-IR-045140148FRA)*

### **45 IAC 19-4-2 Method of payment (Repealed)**

Sec. 2. *(Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: 20141112-IR-045140148FRA)*

## **Rule 5. Penalties**

### **45 IAC 19-5-1 Civil penalties (Repealed)**

Sec. 1. *(Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: 20141112-IR-045140148FRA)*

### **45 IAC 19-5-2 Criminal penalties (Repealed)**

Sec. 2. *(Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: 20130102-IR-045120429FRA)*

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