

ARTICLE 19. CONTROLLED SUBSTANCE EXCISE TAX

Rule 1.	Definitions
Rule 2.	Imposition and Payment of the Tax
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Rule 4.	Controlled Substance Tax Fund
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Rule 1. Definitions

45 IAC 19-1-1	Applicability (Repealed)
45 IAC 19-1-2	"Controlled substance" defined (Repealed)
45 IAC 19-1-3	"Delivery" defined (Repealed)
45 IAC 19-1-4	"Department" defined (Repealed)
45 IAC 19-1-5	"Law enforcement agency" defined (Repealed)
45 IAC 19-1-6	"Manufacture" defined (Repealed)

45 IAC 19-1-1 Applicability (*Repealed*)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 (*Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: [20141112-IR-045140148FRA](#)*)

45 IAC 19-1-2 "Controlled substance" defined (*Repealed*)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 (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

45 IAC 19-1-3 "Delivery" defined (*Repealed*)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 (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

45 IAC 19-1-4 "Department" defined (*Repealed*)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 (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

45 IAC 19-1-5 "Law enforcement agency" defined (*Repealed*)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 (*Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: [20141112-IR-045140148FRA](#)*)

45 IAC 19-1-6 "Manufacture" defined (*Repealed*)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 (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)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45 IAC 19-2-1	Imposition (Repealed)
45 IAC 19-2-2	Assessment (Repealed)
45 IAC 19-2-3	Payment (Repealed)

45 IAC 19-2-1 Imposition (*Repealed*)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 (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

45 IAC 19-2-2 Assessment (*Repealed*)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 (*Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: [20141112-IR-045140148FRA](#)*)

45 IAC 19-2-3 Payment (*Repealed*)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 (*Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: [20141112-IR-045140148FRA](#)*)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Refunds (*Repealed*)

[45 IAC 19-3-2](#)

Credits (*Repealed*)

45 IAC 19-3-1 Refunds (*Repealed*)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 (*Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: [20141112-IR-045140148FRA](#)*)

45 IAC 19-3-2 Credits (*Repealed*)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 (*Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: [20141112-IR-045140148FRA](#)*)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*)

[45 IAC 19-4-2](#)

Method of payment (*Repealed*)

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*)

[45 IAC 19-5-2](#)

Criminal penalties (*Repealed*)

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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