

## Current Noncode Emergency Rules for Title 45 Department of State Revenue

### DISCLAIMER:

As an aid to legal research, this document provides a list of currently effective emergency rules adopted by state agencies in the manner set forth in [IC 4-22-2-37.1](#).

While every effort has been made to ensure the accuracy of the list, this list may not provide an exhaustive enumeration of currently effective emergency rules. This list is not intended to be a substitute for traditional legal research.

Exclusion of an emergency rule from this list does not affect the validity of the emergency rule. This list does not, itself, establish authority for the adoption of rules.

---

Digest	DIN	LSA Document #
Temporarily adds provisions to explain and implement the sourcing of receipts from the provision of services and other intangibles as contained in SEA 563-2019. Statutory authority: <a href="#">IC 6-3-2-2</a> . Effective January 1, 2019 (retroactive). This document expires _____ 2020.	<a href="#">20200101-IR-045190688ERA</a>	19-688

\*