

**TITLE 50 DEPARTMENT OF LOCAL  
GOVERNMENT FINANCE**

*NOTE: Under IC 6-1.1-31-1, the name of the State Board of Tax Commissioners is changed to Department of Local Government Finance, effective January 1, 2002.*

LSA Document #02-229(E)

**DIGEST**

Temporarily amends 50 IAC 4.3-2-5, 50 IAC 4.3-2-10, 50 IAC 4.3-5-10, and 50 IAC 4.3-6-1 to make adjustments for assessment of tangible personal property not placed in service, assessment of construction in process, and assessment of inventory. Temporarily adds SECTIONS to establish inventory valuation adjustment and to value tangible personal property not placed in service. Makes other changes to reporting dates to implement changes in HEA 1001(ss). Effective January 1, 2002 (retroactive, per HEA 1001(ss), SECTION 194).

**SECTION 1.** (a) Returns filed in duplicate. When the assessed value of the personal property declared on all returns filed in a taxing district by a taxpayer is one hundred fifty thousand dollars (\$150,000) or more, each return must be filed in duplicate. A legible, reproduced copy will be acceptable for this requirement.

(b) Returns forwarded to county assessor. Whether or not a taxpayer has filed the return in duplicate, each assessor of a township must forward to the county assessor, on or before ~~July 31~~ **October 1** of each year, a copy of each personal property tax return filed by a taxpayer who has a total assessed valuation declared on returns filed in a taxing district of one hundred fifty thousand dollars (\$150,000) or more.

(c) Returns forwarded to the department of local government finance by county assessor. The county assessor shall forward to the department of local government finance, on or before ~~August 31~~ **November 30** of each year, a copy of all duplicate returns forwarded to the county assessor by the township assessors as provided in subsection (b).

(d) When the assessed value of the personal property declared on all amended returns filed in a taxing district by a taxpayer is one hundred fifty thousand dollars (\$150,000) or more, each amended return must be filed in duplicate. A legible, reproduced copy will be acceptable for this requirement. Whether or not the taxpayer has filed the return in duplicate, each assessor of a township must forward to the county assessor a copy of each amended return filed in a taxing district of one hundred fifty thousand dollars (\$150,000) or more within thirty (30) days of the filing. The county assessor shall forward to the department of local government finance a copy of all duplicate amended returns forwarded to the assessor within thirty (30) days of receipt

**of the amended return.** (*Department of Local Government Finance. Affected: 50 IAC 4.3-2-5*)

**SECTION 2.** (a) Amended returns. A taxpayer may file an amended personal property tax return not more than six (6) months after the later of the following:

- (1) If no extension was granted under IC 6-1.1-3-7(b), an amended return must be filed before November 16 of the year in which the original personal property tax return was filed.
- (2) If an extension was granted under IC 6-1.1-3-7(b), an amended return must be filed within **six** (6) months of the extended filing date.

(b) **Except as provided in section g [subsection (g)],** a taxpayer who files a personal property tax return under IC 6-1.1-3 may file no more than one (1) property tax return under IC 6-1.1-3-7.5.

(c) A taxpayer may claim on an amended personal property tax return any adjustment or exemption that would have been allowable as if the adjustment or exemption had been claimed on the original personal property return.

(d) In no case will a taxpayer be allowed to file an amended return if the original return was not filed by May 15 or, in the case of an extension, by the extended filing date.

(e) A taxpayer must file the amended return on the same form prescribed by the department of local government finance, indicating that it is "amended" in a conspicuous place on the front of the return. The amended personal property return must be completed and filed with the township assessor in the same manner as is required for the original personal property return.

(f) Notwithstanding the provisions of this article, an amended return remains subject to the review and adjustment of assessing officials in same manner as original personal property returns.

(g) **Due to the changes in HEA 1001(ss), SECTION 194, a taxpayer who filed an amended personal property tax return on or before July 15, 2002, may file a second amended return not more than six (6) months after the filing date of the original return.**

(h) **In order to implement HEA 1001(ss), SECTION 194, the township assessor shall make changes to the assessed value of the taxpayer's personal property as provided in this rule or by instructional bulletins. The township assessor shall notify taxpayer of changes subject to IC 6-1.1-16-1.** (*Department of Local Government Finance. Affected: 50 IAC 4.3-2-10*)

**SECTION 3.** (a) As an alternative method to valuing inventory, a taxpayer who is in possession of inventory may value finished goods and work in process inventory as follows:

- (1) The cost of raw materials and supplies, which must

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include the total cost directly or indirectly incurred, including freight, to bring the property to the location where it will be utilized. Taxpayers acquiring manufactured products from related entities shall include in the accountability cost the sum of all costs directly or indirectly incurred in bringing the article to its existing condition and location on the assessment date. In addition, the cost of all direct production labor shall be added.

(2) Any adjustment taken from inventory valuation must be the same basis on which it was included in the tax return.

(3) This election must be applied to all locations within this state, except as noted in subdivision (4).

(4) This election is available only for taxpayer's finished goods or work in process inventories **to the extent that the goods have not entered another level of trade.**

**(5) The thirty-five percent (35%) valuation adjustment will not be allowed for work in process and finished goods inventory.**

(6) Raw materials and supplies inventories will qualify for the thirty-five percent (35%) valuation adjustment, provided that such items have not entered the manufacturing process.

(b) Computations of the valuation method outlined in this section are required to be attached to the tax return and computed on Form 106.

**(c) If a taxpayer valued inventory under this elective inventory method for 2002 and desires to take advantage of the provisions of HEA 1001(ss) relating to the thirty-five percent (35%) valuation adjustment, the taxpayer must file an amended return under the provisions of IC 6-1.1-3 and SECTION 2(c) of this document.** (Department of Local Government Finance. Affected: 50 IAC 4.3-5-6)

SECTION 4. The ~~true tax gross~~ value of inventory is the cost per books of the inventory, as defined in sections 1 and 3 of this rule, increased or reduced as follows:

(1) The adjustments required to be made pursuant to section 4 (mandatory adjustments) of this rule.

(2) The value of the unrecorded inventory as determined in section 5 of this rule.

(3) Reductions for exempt inventory as provided in 50 IAC 4.3-12.

(4) The adjustments, if any, required as a result of the election of the elective inventory valuation method as provided in section 6 of this rule or the average inventory methods as provided in sections 7 and 8 of this rule. (Department of Local Government Finance. Affected: 50 IAC 4.3-5-10)

**SECTION 5. Thirty-five percent (35%) of the adjusted cost of inventory, as determined pursuant to SECTION 4 of this document, shall be allowed as a valuation adjustment for Indiana property tax purposes. This adjustment is in lieu of all other valuation adjustments. The amount of this adjustment constitutes an inventory valuation reserve to**

**provide for the normal valuation aspects provided by statute. The prices for grain prescribed by the department of local government finance pursuant to 50 IAC 4.3-7-1 are computed using the alternative method (50 IAC 4.3-5-6), therefore, the thirty-five percent (35%) valuation adjustment will not be allowed for grain.** (Department of Local Government Finance. Affected: 50 IAC 4.3-5-10)

**SECTION 6. The true tax value of inventory is determined by subtracting from the adjusted value of inventory, as determined in SECTION 4 of this document, the valuation reserve computed in accordance with SECTION 5 of this document.** (Department of Local Government Finance. Affected: 50 IAC 4.3-5-10)

SECTION 7. (a) Tangible personal property, other than inventory as defined in 50 IAC 4.3-1-1(7), with a tax situs within the state on the assessment date that has not been placed into service must be reported for property assessment purposes.

(b) The following definitions apply throughout this section:

(1) "Construction in process" means tangible personal property not placed in service. The term does not include the inventory of a contractor that is not a part of the real or personal property under construction. A contractor's inventory must be valued and reported as provided in 50 IAC 4.3-5.

(2) "Tangible personal property not placed in service" means all property that has not been depreciated and is not eligible for federal income tax depreciation under 26 U.S.C. § 167 on the assessment date. Real property as defined by law and rules of the state board, inventory, leased property, returnable containers, and property normally assessed as inventory and held in abeyance or stored temporarily, and which possession may be transferred to another person to be attached to or become a part of an asset are not included in this category.

(c) The value of personal property not placed in service is the cost recorded on the taxpayer's books and records that is attributable to such personal property, including all expenses incurred in acquiring or producing the assets not yet placed in service, such as in the following cases:

(1) The cost as recorded on the regular books and records of the taxpayer does not reflect acquisitions and transfers since the end of the financial period immediately preceding the assessment date, such acquisitions and transfers are required to be included.

(2) The cost as recorded on the regular books and records of the taxpayer reflects advance payments or deposits, and if such amounts were attributable to tangible personal property, these amounts shall be allowed as a deduction from book cost.

(d) The true tax value of tangible personal property not placed in service as defined in subsection (b)(2), is ~~eighty-seven (87%)~~

ten percent (10%) of the cost of such property. (*Department of Local Government Finance. Affected: 50 IAC 4.3-6-1*)

SECTION 8. SECTIONS 1 through 7 of this document expire on the earliest of the following:

- (1) The date that another temporary rule adopted under HEA 1001ss, SECTION 194(g) supersedes this document.
- (2) The date that permanent rules adopted under IC 4-22-2 supersede this document.
- (3) January 1, 2004.

LSA Document #02-229(E)

Filed with Secretary of State: July 29, 2002, 2:05 p.m.

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## **TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

NOTE: Under IC 6-1.1-31-1, the name of the State Board of Tax Commissioners is changed to Department of Local Government Finance, effective January 1, 2002.

LSA Document #02-230(E)

### **DIGEST**

Temporarily amends 50 IAC 5.2-9-1 to make adjustments for assessment of construction in process. Effective January 1, 2002 (retroactive, per HEA 1001(ss), SECTION 194).

SECTION 1. (a) The starting point for the valuation of construction in process is the cost recorded on the public utility company's books and records which is attributable to such property, excluding locally assessed real property, including all expenses incurred in acquiring or producing the assets not yet placed in service.

(b) In the event the cost as recorded on the regular books and records of the public utility company does not reflect acquisitions and transfers since the end of the financial period immediately preceding the assessment date, such acquisitions and transfers are required to be included.

(c) If the cost as recorded on the regular books and records of the public utility company reflects advance payments or deposits, and if such amounts were attributable to property other than locally assessed real property, such amounts shall be allowed as a deduction from book cost.

(d) The true tax value of construction in process is ~~eighty-seven (87%)~~ **ten percent (10%)** of the cost of such property. (*Department of Local Government Finance. Affected: 50 IAC 5.2-9-1*)

SECTION 2. SECTION 1 of this document expires on the earliest of the following:

- (1) The date that another temporary rule adopted under HEA 1001(ss), SECTION 194(g) supersedes this document.
- (2) The date that permanent rules adopted under IC 4-22-2 supersede this document.
- (3) January 1, 2004.

LSA Document #02-230(E)

Filed with Secretary of State: July 29, 2002, 2:03 p.m.

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## **TITLE 65 STATE LOTTERY COMMISSION**

LSA Document #02-220(E)

### **DIGEST**

Temporarily adds rules concerning pull-tab game number 041. Effective July 29, 2002.

SECTION 1. The name of this pull-tab game is "Pull-Tab Game Number 041, Lucky Lemons".

SECTION 2. Pull-tab tickets for pull-tab game number 041 shall sell for twenty-five cents (\$0.25) per ticket.

SECTION 3. Pull-tab game number 041 is a match 3 game.

SECTION 4. A pull-tab ticket in pull-tab game number 041 shall contain nine (9) play symbols and play symbol captions arranged in a matrix of three (3) rows and three (3) columns. Each row shall be covered by a tab. The play symbols and play symbol captions in pull-tab game number 041 shall consist of the following possible play symbols:

- (1) A picture of a lemon  
**LEMON**
- (2) A picture of an orange  
**ORANGE**
- (3) A picture of an apple  
**APPLE**
- (4) A picture of cherries  
**CHERRIES**
- (5) A picture of a diamond  
**DIAMOND**
- (6) A picture of a bar of gold  
**GOLD**
- (7) A picture of a bell  
**BELL**

SECTION 5. A row on a pull-tab ticket in pull-tab game number 041 which contains three (3) identical play symbols is not a match 3 winning row unless all of the following are true:

- (1) The play symbols and play symbol captions in the row are consistent with those specified in SECTION 4 of this rule [document].

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- (2) The three (3) play symbols and play symbol captions in the row are bisected by a red arrow.
- (3) The prize amount appears on the left side of the row in red ink on a yellow box.

SECTION 6. Subject to SECTION 5 of this rule *[document]*, the holder of a valid pull-tab ticket for pull-tab game number 041 containing a match 3 winning row is entitled to a prize the amount and the approximate number of which are as follows for each three million (3,000,000) pull-tab tickets in pull-tab game number 041:

Matching Play Symbol in Match 3 Winning Row	Prize Amount	Approximate Number of Prizes
3 cherries	\$ 0.25	401,850
3 apples	\$ 1.00	71,440
3 oranges	\$10.00	8,930
3 lemons	\$50.00	4,465

SECTION 7. A total of approximately three million (3,000,000) pull-tab tickets will be initially available for pull-tab game number 041. The odds of winning a prize in pull-tab game 041 are approximately 1 in 6.17. If additional pull-tab tickets are made available for this pull-tab game, the approximate number of each prize shall increase proportionally.

SECTION 8. The last day to claim prizes in pull-tab game number 041 shall be sixty (60) days after the end of the game. Game end dates are available on the commission's Web site at [www.hoosierlottery.com](http://www.hoosierlottery.com) or may be obtained through the commission's toll free customer service number or from any instant ticket retailer.

*LSA Document #02-220(E)*

*Filed with Secretary of State: July 29, 2002, 3:10 p.m.*

### TITLE 65 STATE LOTTERY COMMISSION

LSA Document #02-221(E)

#### DIGEST

Temporary adds rules concerning pull-tab game number 042. Effective July 29, 2002.

SECTION 1. The name of this pull-tab game is "Pull-Tab Game Number 042, Casino Action".

SECTION 2. Pull-tab tickets for pull-tab game number 042 shall sell for fifty cents (\$0.50) per ticket.

SECTION 3. Pull-tab game number 042 is a criss-cross game.

SECTION 4. A pull-tab ticket in pull-tab game number 042 shall contain fifteen (15) play symbols and play symbol captions arranged in a matrix of five (5) rows and three (3) columns. Each row shall be covered by a tab. The play symbols and play symbol captions in pull-tab game number 042 shall consist of the following possible play symbols:

- (1) A picture of a pair of dice  
DICE
- (2) A picture of a man  
DEALER
- (3) A picture of a pile of chips  
CHIPS
- (4) A picture of 2 cards, an ACE and a 10  
BLACKJACK
- (5) A picture of a roulette wheel  
ROULETTE
- (6) A picture of a showgirl  
SHOWGIRL
- (7) A picture of a hotel sign  
HOTEL
- (8) A picture of a slot machine wheel with the word "BAR" exposed  
BAR

SECTION 5. A row on a pull-tab ticket in pull-tab game number 042 which contains three (3) identical play symbols is not a criss-cross winning combination unless all of the following are true:

- (1) The play symbols and play symbol captions in the line are consistent with those specified in SECTION 4 of this rule *[document]*.
- (2) The three (3) play symbols and play symbol captions in the line are bisected by a red arrow.
- (3) The prize amount appears on the left side of the line in red ink on a yellow box.

SECTION 6. Subject to SECTION 5 of this rule *[document]*, the holder of a valid pull-tab ticket for pull-tab game number 042 containing a criss-cross winning combination is entitled to a prize the amount and the approximate number of which are as follows for each three million (3,000,000) pull-tab tickets in pull-tab game number 042:

Matching Play Symbol in Criss-Cross Winning Combination	Prize Amount	Approximate Number of Prizes
3 roulette wheels	\$0.50	379,525
3 blackjacks	\$1.00	53,580
3 chips	\$2.00	26,790
3 dealers	\$25.00	8,930
3 pairs of dice	\$100	4,465

SECTION 7. A total of approximately three million (3,000,000) pull-tab tickets will be initially available for pull-tab game number 042. The odds of winning a prize in

pull-tab game 042 are approximately 1 in 6.34. If additional pull-tab tickets are made available for this pull-tab game, the approximate number of each prize shall increase proportionally.

SECTION 8. The last day to claim prizes in pull-tab game number 042 shall be sixty (60) days after the end of the game. Game end dates are available on the commission's Web site at [www.hoosierlottery.com](http://www.hoosierlottery.com) or may be obtained through the commission's toll free customer service number or from any instant ticket retailer.

*LSA Document #02-221(E)*

*Filed with Secretary of State: July 29, 2002, 3:12 p.m.*

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## TITLE 65 STATE LOTTERY COMMISSION

LSA Document #02-223(E)

### DIGEST

Temporarily adds rules concerning pull-tab game number 043. Effective July 29, 2002.

SECTION 1. The name of this pull-tab game is "Pull-Tab Game Number 043, Sports Mania".

SECTION 2. Pull-tab tickets for pull-tab game number 043 shall sell for fifty cents (\$0.50) per ticket.

SECTION 3. Pull-tab game number 043 is a match 3 game.

SECTION 4. A pull-tab ticket in pull-tab game number 043 shall contain fifteen (15) play symbols and play symbol captions arranged in a matrix of five (5) rows and three (3) columns. Each row shall be covered by a tab. The play symbols and play symbol captions in pull-tab game number 043 shall consist of the following possible play symbols:

- (1) A picture of a basketball  
BASKETBALL
- (2) A picture of a football  
FOOTBALL
- (3) A picture of a baseball  
BASEBALL
- (4) A picture of a soccer ball  
SOCCER BALL
- (5) A picture of a man holding up his index finger  
SPORTS FAN
- (6) A picture of a cheerleader  
CHEERLEADER
- (7) A picture of a referee  
REFEREE
- (8) A picture of a vendor  
VENDOR

SECTION 5. A row on a pull-tab ticket in pull-tab game number 043 which contains three (3) identical play symbols is not a match 3 winning row unless all of the following are true:

- (1) The play symbols and play symbol captions in the line are consistent with those specified in SECTION 4 of this rule [document].
- (2) The three (3) play symbols and play symbol captions in the line are bisected by a red arrow.
- (3) The prize amount appears on the left side of the line in red ink on a yellow box.

SECTION 6. Subject to SECTION 5 of this rule [document], the holder of a valid pull-tab ticket for pull-tab game number 043 containing a match 3 winning row is entitled to a prize the amount and the approximate number of which are as follows for each three million (3,000,000) pull-tab tickets in pull-tab game number 043:

Matching Play Symbol in Match 3 Winning Row	Prize Amount	Approximate Number of Prizes
3 sports fans	\$ 0.50	410,780
3 soccer balls	\$ 1.00	53,580
3 baseballs	\$ 3.00	13,395
3 footballs	\$25.00	4,465
3 basketballs	\$125	4,465

SECTION 7. A total of approximately three million (3,000,000) pull-tab tickets will be initially available for pull-tab game number 043. The odds of winning a prize in pull-tab game 043 are approximately 1 in 6.17. If additional pull-tab tickets are made available for this pull-tab game, the approximate number of each prize shall increase proportionally.

SECTION 8. The last day to claim prizes in pull-tab game number 043 shall be sixty (60) days after the end of the game. Game end dates are available on the commission's Web site at [www.hoosierlottery.com](http://www.hoosierlottery.com) or may be obtained through the commission's toll free customer service number or from any instant ticket retailer.

*LSA Document #02-223(E)*

*Filed with Secretary of State: July 29, 2002, 3:14 p.m.*

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## TITLE 65 STATE LOTTERY COMMISSION

LSA Document #02-224(E)

### DIGEST

Temporarily adds rules concerning pull-tab game number 044. Effective July 29, 2002.

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SECTION 1. The name of this pull-tab game is "Pull-Tab Game Number 044, Hot Hand".

SECTION 2. Pull-tab tickets for pull-tab game number 044 shall sell for one dollar (\$1.00) per ticket.

SECTION 3. Pull-tab game number 044 is a criss-cross game.

SECTION 4. A pull-tab ticket in pull-tab game number 044 shall contain fifteen (15) play symbols and play symbol captions arranged in a matrix of five (5) rows and three (3) columns. Each row shall be covered by a tab. The play symbols and play symbol captions in pull-tab game number 044 shall consist of the following possible play symbols:

- (1) A picture of a playing card depicting the ace of spades  
ACE
- (2) A picture of a king  
KING
- (3) A picture of a queen  
QUEEN
- (4) A picture of a jack  
JACK
- (5) A picture of a gem  
GEM
- (6) A picture of a pair of dice  
DICE
- (7) A picture of a bar  
BAR
- (8) A picture of a chip  
CHIP

SECTION 5. A row on a pull-tab ticket in pull-tab game number 044 which contains three (3) identical play symbols is not a criss-cross winning combination unless all of the following are true:

- (1) The play symbols and play symbol captions in the line are consistent with those specified in SECTION 4 of this rule *[document]*.
- (2) The three (3) play symbols and play symbol captions in the line are bisected by a red arrow.
- (3) The prize amount appears on the left side of the line in red ink on a yellow box.

SECTION 6. Subject to SECTION 5 of this rule *[document]*, the holder of a valid pull-tab ticket for pull-tab game number 044 containing a criss-cross winning combination is entitled to a prize the amount and the approximate number of which are as follows for each three million (3,000,000) pull-tab tickets in pull-tab game number 044:

Matching Play Symbol in Criss- Cross Winning Combination	Prize Amount <i>[sic., Amount]</i>	Approximate Number of Prizes
3 gems	\$1.00	473,290
3 jacks	\$2.00	89,300

3 queens	\$10.00	17,860
3 kings	\$25.00	8,930
3 aces	\$200	4,465

SECTION 7. A total of approximately three million (3,000,000) pull-tab tickets will be initially available for pull-tab game number 044. The odds of winning a prize in pull-tab game 044 are approximately 1 in 5.05. If additional pull-tab tickets are made available for this pull-tab game, the approximate number of each prize shall increase proportionally.

SECTION 8. The last day to claim prizes in pull-tab game number 044 shall be sixty (60) days after the end of the game. End of game dates are available at any retailer location, on the commission's Web site at [www.hoosierlottery.com](http://www.hoosierlottery.com), and via the commission's customer service center which can be contacted toll-free at 1-800-955-5886.

*LSA Document #02-224(E)*

*Filed with Secretary of State: July 29, 2002, 3:15 p.m.*

## TITLE 65 STATE LOTTERY COMMISSION

LSA Document #02-225(E)

### DIGEST

Temporarily adds rules concerning instant game number 607. Effective July 29, 2002.

SECTION 1. The name of this instant game is "Instant Game Number 607, Pharaoh's Gold".

SECTION 2. Instant tickets for instant game number 607 shall sell for two dollars (\$2) per ticket.

SECTION 3. (a) Instant tickets for instant game number 607 shall have two (2) separate and independent game play data areas. The game play data area located on the left side of each instant ticket shall be labeled "PHARAOH'S NUMBERS" and shall have twenty (20) play symbols arranged in a five (5) rows and four (4) columns. The game play data area on the right side of each instant ticket shall have two (2) separate pyramid shaped games labeled "PYRAMID 1" and "PYRAMID 2". "PYRAMID 1" shall contain ten (10) play symbols representing numbers arranged in rows of staggered tiers, and "PYRAMID 2" shall contain fifteen (15) play symbols representing numbers arranged in rows of staggered tiers. In each pyramid, the top row shall contain one (1) play symbol, the second row shall contain two (2) play symbols, the third row shall

## Emergency Rules

contain three (3) play symbols, the fourth row shall contain four (4) play symbols, and the fifth row shall contain five (5) play symbols. Each row in "PYRAMID 1" and "PYRAMID 2" shall each be labeled with a prize amount.

(b) The play symbols appearing in the "PHARAOH'S CARD", "PYRAMID 1", and "PYRAMID 2" shall consist of the following possible play symbols:

01	11	21	31	41
02	12	22	32	42
03	13	23	33	43
04	14	24	34	44
05	15	25	35	45
06	16	26	36	46
07	17	27	37	47
08	18	28	38	48
09	19	29	39	49
10	20	30	40	50

SECTION 4. The holder of a valid instant ticket in instant game number 607 shall remove the latex material covering the play symbols in the "PHARAOH'S NUMBERS" game play data area. The holder shall then remove the latex material covering play symbols in the "PYRAMID 1" and "PYRAMID 2" game play data area that match play symbols exposed in "PHARAOH'S NUMBERS" game play data area. If all of the play symbols in one (1) or more rows on "PYRAMID 1" or "PYRAMID 2" match play symbols exposed in the "PHARAOH'S NUMBERS" game play data area, the holder is entitled to the prize(s) corresponding with such row(s). Players can win up to nine (9) times on an instant ticket in instant game number 607. The number of winning rows, total prize amounts, and approximate number of winners in instant game number 607 are as follows:

Number of Rows with Matching Play Symbols and Row Prize Amounts	Total Prize Amount	Approximate Number of Winners
1-\$2.00	\$2	324,000
2-\$2.00	\$4	252,000
1-\$5.00	\$5	180,000
1-\$2.00 + 1 - \$5.00	\$7	72,000
1-\$10.00	\$10	36,000
1-\$2.00 + 1 - \$10.00	\$12	18,000
1-\$5.00 + 1 - \$10.00	\$15	18,000
1-\$20.00	\$20	9,000
1-\$5.00 + 1 - \$20.00	\$25	3,000
1-\$10.00 + 1 - \$20.00	\$30	2,250
1-\$50.00	\$50	1,500
1-\$5.00 + 1 - \$10.00 + 1 - \$20.00 + 1 - \$50.00	\$85	2,250

1-\$500	\$500	60
2-\$500	\$1,000	30
1-\$12,000	\$12,000	10

SECTION 5. (a) A total of approximately three million six hundred thousand (3,600,000) instant tickets will be initially available for instant game number 607.

(b) The odds of winning a prize with an instant ticket in instant game number 607 are approximately 1 in 3.92.

(c) All reorders of tickets for instant game number 607 shall have the same:

- (1) prize structure;
- (2) number of prizes per prize pool of one hundred twenty thousand (120,000); and
- (3) odds;

as contained in the initial order.

SECTION 6. The last day to claim a prize in instant game number 607 is September 30, 2003.

SECTION 7. SECTIONS 1 through 6 of this document expire October 31, 2003.

*LSA Document #02-225(E)*

*Filed with Secretary of State: July 29, 2002, 3:16 p.m.*

## TITLE 65 STATE LOTTERY COMMISSION

LSA Document #02-226(E)

### DIGEST

Temporarily adds rules concerning instant game number 608. Effective July 29, 2002.

SECTION 1. The name of this instant game is "Instant Game Number 608, One-Eyed Jack".

SECTION 2. Instant tickets in instant game number 608 shall sell for two dollars (\$2) per ticket.

SECTION 3. (a) Each instant ticket in instant game number 608 shall contain thirty-one (31) play symbols and play symbol captions in the game play data area all concealed under a large spot of latex material. Thirty (30) play symbols and play symbol captions shall appear in a matrix of ten (10) rows and three (3) columns. The rows shall be labeled "GAME 1", "GAME 2", "GAME 3", "GAME 4", "GAME 5", "GAME 6", "GAME 7", "GAME 8", "GAME 9", and "GAME 10", respectively. The columns shall be labeled "YOUR CARD", "DEALER'S CARD", and "PRIZE". One (1) play symbol and play symbol caption shall appear in the box labeled "BONUS GAME".

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## Emergency Rules

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(b) The play symbols and play symbol captions appearing in the “YOUR CARD” column shall consist of the following possible play symbols and play symbol captions:

- (1) A playing card with the number 3  
THR
- (2) A playing card with the number 4  
FOR
- (3) A playing card with the number 5  
FIV
- (4) A playing card with the number 6  
SIX
- (5) A playing card with the number 7  
SVN
- (6) A playing card with the number 8  
EGT
- (7) A playing card with the number 9  
NIN
- (8) A playing card with the number 10  
TEN
- (9) A playing card with a letter “Q”  
QUN
- (10) A playing card with a letter “K”  
KNG
- (11) A playing card with the letter “A”  
ACE
- (12) \$\$  
DOUBLE

(c) The play symbols and play symbol captions in the “DEALER’S CARD” column shall consist of the following possible play symbols and play symbol captions:

- (1) A playing card with the number 2  
TWO
- (2) A playing card with the number 3  
THR
- (3) A playing card with the number 4  
FOR
- (4) A playing card with the number 5  
FIV
- (5) A playing card with the number 6  
SIX
- (6) A playing card with the number 7  
SVN
- (7) A playing card with the number 8  
EGT
- (8) A playing card with the number 9  
NIN
- (9) A playing card with the number 10  
TEN
- (10) A playing card with a letter “Q”  
QUN
- (11) A playing card with a letter “K”  
KNG

(d) The play symbols and play symbol captions appearing

in the “BONUS GAME” shall consist of the following possible play symbols and play symbol captions:

- (1) A playing card with the number 3  
THR
- (2) A playing card with the number 4  
FOR
- (3) A playing card with the number 5  
FIV
- (4) A playing card with the number 6  
SIX
- (5) A playing card with the number 7  
SVN
- (6) A playing card with the number 8  
EGT
- (7) A playing card with the number 9  
NIN
- (8) A picture of a one-eyed jack  
WIN ALL

(e) The play symbols and play symbol captions of prize amounts shall consist of the following possible play symbols and play symbol captions:

- (1) \$2.00  
TWO
- (2) \$3.00  
THREE
- (3) \$4.00  
FOUR
- (4) \$5.00  
FIVE
- (5) \$10.00  
TEN
- (6) \$20.00  
TWENTY
- (7) \$40.00  
FORTY
- (8) \$50.00  
FIFTY
- (9) \$100  
ONE HUN
- (10) \$500  
FIVE HUN
- (11) \$1,000  
ONE THOU
- (12) \$10,000  
TEN THOU

SECTION 4. The holder of a ticket in instant game number 608 shall remove the latex material covering the thirty-one (31) play symbols and play symbol captions. If “YOUR CARD” is higher than “DEALER’S CARD” in any row, the holder is entitled to the corresponding prize amount for that row. Play symbols have the value designated on the face of the playing card except that those with “K” and “Q” shall have a value of ten (10) and those with



“A” shall have a value of eleven (11). If the play symbol “\$\$” with the play symbol caption “DOUBLE” is exposed in the “YOUR CARD” column, the holder is entitled to double the corresponding prize amount for that row. If the play symbol of a picture of a one-eyed jack with the play symbol caption “WIN ALL” is exposed in the “BONUS GAME”, the holder is entitled to all ten (10) prize amounts exposed on the instant ticket. The play symbols, prize amounts, and number of winners in instant game number 608 are as follows:

Number of Winning Games and Play Symbols of Prizes	Total Prize Amount	Approximate Number of Winners
1-\$2.00	\$2	360,000
1-\$4.00	\$4	234,000
1-\$2.00 + 1 - \$3.00	\$5	72,000
1-\$5.00	\$5	54,000
5-\$2.00	\$10	18,000
2-\$5.00	\$10	9,000
1-\$5.00 (\$\$)	\$10	9,000
1-\$10.00	\$10	18,000
1-\$2.00 jack	\$20	18,000
10-\$2.00	\$20	18,000
4-\$5.00	\$20	9,000
2-\$10.00	\$20	9,000
1-\$20.00	\$20	9,000
1-\$4.00 jack	\$40	450
1-\$20.00 (\$\$)	\$40	450
1-\$40.00	\$40	450
1-\$10.00 jack	\$100	600
10-\$10.00	\$100	450
1-\$50.00 (\$\$)	\$100	450
1-\$100	\$100	450
1-\$50.00 jack	\$500	25
5-\$100	\$500	25
1-\$500	\$500	25
10-\$100	\$1,000	25
1-\$50.00 (\$\$) + 9 - \$100	\$1,000	15
1-\$1,000	\$1,000	15
1-\$10,000	\$10,000	7

SECTION 5. (a) There shall be approximately three million six hundred thousand (3,600,000) instant tickets initially available in instant game number 608.

(b) The odds of winning a prize in instant game number 608 are approximately 1 in 4.24.

(c) All reorders of tickets for instant game number 608 shall have the same:

- (1) prize structure;
  - (2) number of prizes per prize pool of one hundred twenty thousand (120,000); and
  - (3) odds;
- as contained in the initial order.

SECTION 6. The last day to claim a prize in instant game number 608 is September 30, 2003.

SECTION 7. SECTIONS 1 through 6 of this document expire on October 31, 2003.

*LSA Document #02-226(E)*

*Filed with Secretary of State: July 29, 2002, 3:17 p.m.*

## TITLE 65 STATE LOTTERY COMMISSION

LSA Document #02-227(E)

### DIGEST

Temporarily adds rules concerning instant game number 609. Effective July 29, 2002.

SECTION 1. The name of this instant game is “Instant Game Number 609, High Card”.

SECTION 2. Instant tickets in instant game number 609 shall sell for one dollar (\$1) per ticket.

SECTION 3. (a) Each instant ticket in instant game number 609 shall contain twelve (12) play symbols and play symbol captions in the game play data area all concealed under a large spot of latex material. The play symbols and play symbol captions shall appear in a matrix of four (4) rows and three (3) columns. The rows shall be labeled “GAME 1”, “GAME 2”, “GAME 3”, and “GAME 4”, respectively. The columns shall be labeled “YOUR CARD”, “DEALER’S CARD”, and “PRIZE”, respectively.

(b) The play symbols and play symbol captions appearing in the “YOUR CARD” column shall consist of the following possible play symbols and play symbol captions:

- (1) A playing card with the number 3  
THR
- (2) A playing card with the number 4  
FOR
- (3) A playing card with the number 5  
FIV
- (4) A playing card with the number 6  
SIX
- (5) A playing card with the number 7  
SVN

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- (6) A playing card with the number 8  
EGT
- (7) A playing card with the number 9  
NIN
- (8) A playing card with the number 10  
TEN
- (9) A playing card with a letter "J"  
JCK
- (10) A playing card with a letter "Q"  
QUN
- (11) A playing card with a letter "K"  
KNG
- (12) A playing card with the letter "A"  
ACE

(c) The play symbols and play symbol captions in the "DEALER'S CARD" column shall consist of the following possible play symbols and play symbol captions:

- (1) A playing card with the number 2  
TWO
- (2) A playing card with the number 3  
THR
- (3) A playing card with the number 4  
FOR
- (4) A playing card with the number 5  
FIV
- (5) A playing card with the number 6  
SIX
- (6) A playing card with the number 7  
SVN
- (7) A playing card with the number 8  
EGT
- (8) A playing card with the number 9  
NIN
- (9) A playing card with the number 10  
TEN
- (10) A playing card with a letter "J"  
JCK
- (11) A playing card with a letter "Q"  
QUN
- (12) A playing card with a letter "K"  
KNG

(d) The play symbols and play symbol captions of prize amounts shall consist of the following possible play symbols and play symbol captions:

- (1) \$1.00  
ONE
- (2) \$2.00  
TWO
- (3) \$5.00  
FIVE
- (4) \$10.00  
TEN

- (5) \$20.00  
TWENTY
- (6) \$25.00  
TWY FIVE
- (7) \$50.00  
FIFTY
- (8) \$100  
ONE HUN
- (9) \$1,000  
ONE THOU
- (10) \$5,000  
FIVE THOU

SECTION 4. The holder of a ticket in instant game number 609 shall remove the latex material covering the twelve (12) play symbols and play symbol captions. If "YOUR CARD" is higher than "DEALER'S CARD" in any row, the holder is entitled to the corresponding prize amount for that row. Play symbols have the value designated on the face of the playing card except that those with "K", "Q", and "J" shall have a value of ten (10) and those with "A" shall have a value of eleven (11). A holder may win up to four (4) times on a ticket. The play symbols, prize amounts, and number of winners in instant game number 609 are as follows:

Number of Winning Games and Play Symbols of Prize Amounts	Total Prize Amount	Approximate Number of Winners
1-\$1.00	\$1	652,800
2-\$1.00	\$2	40,800
1-\$2.00	\$2	40,800
4-\$1.00	\$4	27,200
1-\$5.00	\$5	27,200
2-\$5.00	\$10	40,800
1-\$10.00	\$10	27,200
4-\$5.00	\$20	6,800
2-\$10.00	\$20	6,800
1-\$20.00	\$20	6,800
3-\$10.00	\$30	425
2-\$5.00 + 2 - \$10.00	\$30	425
2-\$25.00	\$50	510
1-\$50.00	\$50	510
2-\$50.00	\$100	340
1-\$100	\$100	340
4-\$100	\$400	34
1-\$1,000	\$1,000	51
1-\$5,000	\$5,000	7

SECTION 5. (a) There shall be approximately four million (4,000,000) instant tickets initially available in instant game number 609.

(b) The odds of winning a prize in instant game number 609 are approximately 1 in 4.64.

(c) All reorders of tickets for instant game number 609 shall have the same:

- (1) prize structure;
  - (2) number of prizes per prize pool of two hundred forty thousand (240,000); and
  - (3) odds;
- as contained in the initial order.

SECTION 6. The last day to claim a prize in instant game number 609 is August 31, 2003.

SECTION 7. SECTIONS 1 through 6 of this document expire on September 30, 2003.

LSA Document #02-227(E)

Filed with Secretary of State: July 29, 2002, 3:18 p.m.

## TITLE 65 STATE LOTTERY COMMISSION

LSA Document #02-228(E)

### DIGEST

Adds 65 IAC 4-451 concerning instant game number 646. Effective July 29, 2002.

#### 65 IAC 4-451

SECTION 1. 65 IAC 4-451 IS ADDED TO READ AS FOLLOWS:

##### Rule 451. Instant Game 646

##### 65 IAC 4-451-1 Name

Authority: IC 4-30-3-7; IC 4-30-3-9

Affected: IC 4-30

Sec. 1. The name of this instant game is "Instant Game Number 646, Crossword". (*State Lottery Commission; 65 IAC 4-451-1; emergency rule filed Jul 29, 2002, 3:19 p.m.: 25 IR 4125*)

##### 65 IAC 4-451-2 Ticket price

Authority: IC 4-30-3-7; IC 4-30-3-9

Affected: IC 4-30

Sec. 2. Instant tickets in instant game number 646 shall sell for two dollars (\$2) per ticket. (*State Lottery Commission; 65 IAC 4-451-2; emergency rule filed Jul 29, 2002, 3:19 p.m.: 25 IR 4125*)

##### 65 IAC 4-451-3 Play symbols and play symbol captions

Authority: IC 4-30-3-7; IC 4-30-3-9

Affected: IC 4-30

Sec. 3. (a) Each instant ticket in instant game number 646 shall contain eighteen (18) play symbols in the game play data area all concealed under a large spot of latex material. A large box on the lower left side of each ticket shall contain a crossword grid filled in with a random array of alphabetic letters. A chart labeled "PRIZE LEGEND" shall appear to the right of the crossword grid and shall contain a table setting forth prize requirements and amounts. A box labeled "YOUR LETTERS" shall appear above the crossword grid and shall contain eighteen (18) play symbols representing alphabetic letters.

(b) The possible play symbols appearing in the box labeled "YOUR LETTERS" shall be randomly selected from the twenty-six (26) letters of the English alphabet. Each such letter shall be expressed as a capital letter. (*State Lottery Commission; 65 IAC 4-451-3; emergency rule filed Jul 29, 2002, 3:19 p.m.: 25 IR 4125*)

#### 65 IAC 4-451-4 How to play; determination of prize winners

Authority: IC 4-30-3-7; IC 4-30-3-9

Affected: IC 4-30

Sec. 4. (a) The holder of a ticket in instant game number 646 shall remove the latex material covering the eighteen (18) play symbols in the "YOUR LETTERS" box. The holder must then remove the latex material from all letters on the crossword grid that match those exposed in the "YOUR LETTERS" box and determine whether the newly exposed letters form words. If at least four (4) words are formed from the newly exposed letters, the holder is entitled to the prize identified on the "PRIZE LEGEND".

(b) In instant game number 646, letters combined to form words on the crossword grid must appear in an unbroken horizontal or vertical sequence. For purposes of this rule, a word must contain at least two (2) letters. Words cannot be formed by linking letters diagonally or reading right to left or bottom to top.

(c) If four (4) or more words are formed, the holder is entitled only to the highest prize identified on the "PRIZE LEGEND" chart. Prizes are not cumulative.

(d) Prizes shall be available to holders of winning tickets in instant game number 646 in accordance with the following:

Number of Words	Prize Amount	Approximate Number of Winners
4 words	\$2	450,000
5 words	\$5	240,000
6 words	\$10	75,000
7 words	\$25	15,000

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## Emergency Rules

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8 words	\$50	3,125
9 words	\$100	2,500
10 words	\$1,000	125
11 words	\$20,000	6

(State Lottery Commission; 65 IAC 4-451-4; emergency rule filed Jul 29, 2002, 3:19 p.m.: 25 IR 4125)

### 65 IAC 4-451-5 Number of tickets; odds of winning; reorders

Authority: IC 4-30-3-7; IC 4-30-3-9  
Affected: IC 4-30

Sec. 5. (a) There shall be approximately three million (3,000,000) instant tickets initially available in instant game number 646.

(b) The odds of winning a prize in instant game number 646 are approximately 1 in 3.82.

(c) All reorders of tickets for instant game number 646 shall have the same:

- (1) prize structure;
- (2) number of prizes per prize pool of one hundred twenty thousand (120,000); and
- (3) odds;

as contained in the initial order. (State Lottery Commission; 65 IAC 4-451-5; emergency rule filed Jul 29, 2002, 3:19 p.m.: 25 IR 4126)

### 65 IAC 4-451-6 Last claim date

Authority: IC 4-30-3-7; IC 4-30-3-9  
Affected: IC 4-30

Sec. 6. The last day to claim a prize in instant game number 646 is sixty (60) days after the end of the game. Game end dates are available on the commission's Web site at [www.hoosierlottery.com](http://www.hoosierlottery.com) or may be obtained through the commission's toll free customer service number or from any instant ticket retailer. (State Lottery Commission; 65 IAC 4-451-6; emergency rule filed Jul 29, 2002, 3:19 p.m.: 25 IR 4126)

LSA Document #02-228(E)

Filed with Secretary of State: July 29, 2002, 3:19 p.m.

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## TITLE 312 NATURAL RESOURCES COMMISSION

LSA Document #02-217(E)

### DIGEST

Temporarily modifies size and bag limits for sport fishing on Shaw Lake in Yellowwood State Forest in Brown County. Effective July 26, 2002.

SECTION 1. Effective July 26, 2002, this document modifies the size and bag limits under 312 IAC 9-7 for fish that are taken from Shaw Lake in Yellowwood State Forest in Brown County:

- (1) Size limits are eliminated.
- (2) Bag limits are set at two (2) times the bag limits established by 312 IAC 9-7.

SECTION 2. SECTION 1 of this document expires September 1, 2002.

LSA Document #02-217(E)

Filed with Secretary of State: July 22, 2002, 11:56 a.m.

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## TITLE 345 INDIANA STATE BOARD OF ANIMAL HEALTH

LSA Document #02-216(E)

### DIGEST

Temporarily adds provisions to prohibit the movement of all cervids into Indiana. Authority: IC 15-2.1-18-21. The original emergency document, LSA Document #02-125(E), as printed at 25 IR 2743, effective April 18, 2002, expires July 15, 2002. Effective July 15, 2002.

SECTION 1. (a) For the purpose of this document, the following apply:

- (1) "Board" means the Indiana state board of animal health created under IC 15-2.1-3.
- (2) "Chronic wasting disease" and "CWD" mean a transmissible spongiform encephalopathy of cervids.
- (3) "State veterinarian" means the state veterinarian appointed under IC 15-2.1-4 and all authorized agents.

(b) Chronic wasting disease is not known to exist in the state. CWD has been diagnosed in captive and wild cervids in other states and Canadian provinces. CWD presents a health hazard to the animals of the state that could result in substantial damage to the domestic cervid industry in the state and the state's wild cervid population. Preventing the spread of CWD from cervids in other states is the best currently available method for addressing the CWD threat to animals in the state. The state veterinarian shall continue to evaluate the risks associated with CWD and the available methods for protecting animals in the state from CWD. The state veterinarian shall update the board on his findings. In the interim, because of the current CWD threat, the board temporarily adopts the restrictions in subsection (c) of this document to protect the animals of the state from CWD.

(c) Notwithstanding 345 IAC 1-3, a person may not move a cervid into the state. A person may not move cervid semen or cervid embryos into the state. But, the following apply:

(1) A person may transport a cervid, cervid semen, and cervid embryos directly through the state without stopping and unloading the animal, semen, or embryos in the state.

(2) Cervid semen and cervid embryos sent out of the state for processing and storage may be brought back into the state if the following conditions are met:

(A) The person must first apply to the state veterinarian for a preentry permit to bring the cervid semen or embryos into the state. The state veterinarian may require from the applicant any information that is relevant to evaluating the disease risk associated with the movement. The state veterinarian may require that the application for a permit be in writing and be submitted not less than forty-eight (48) hours prior to the movement date. The cervid semen or embryos may not be moved into the state unless the state veterinarian issues a preentry permit for the movement. The state

veterinarian may issue a preentry permit to move cervid semen and cervid embryos into the state if the epidemiology as it relates to CWD indicates that the proposed movement is consistent with reasonable animal health precautions.

(3) The state veterinarian may permit the movement of any animal, semen, or embryo into the state for the purpose of research or to facilitate the diagnosis, treatment, prevention, or control of disease.

SECTION 2. SECTION 1 of this document is effective July 15, 2002.

SECTION 3. SECTION 1 of this document expires October 12, 2002.

*LSA Document #02-216(E)*

*Filed with Secretary of State: July 12, 2002, 3:39 p.m.*

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