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Retain this issue as a
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Code (See p. 3328)

PUBLIC COMMENTS REQUESTED:

*Under **HEA 1135** (P.L.215-2005), after July 1, 2006, the Indiana Register will be published only on the Internet and on a more frequent basis. Written comments and suggestions concerning these changes may be sent to:*

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IN THIS ISSUE

State Agencies	3330
Final Rules	
Indiana Gaming Commission	3332
Natural Resources Commission	3342
Air Pollution Control Board	3349
Solid Waste Management Board	3350
Office of the Secretary of Family and Social Services	3354
Indiana State Department of Health	3354
Social Worker, Marriage and Family Therapist, and Mental Health Counselor Board	3372
Notice of Withdrawal	
Manufactured Home Installer Licensing Board	3377
Emergency Rules	
State Lottery Commission	3378
Indiana Finance Authority	3389
Natural Resources Commission	3403
Indiana State Board of Education	3404
Change in Notice of Public Hearing	
Water Pollution Control Board	3405
Notice of Intent to Adopt a Rule	
Department of Local Government Finance	3406
Bureau of Motor Vehicles	3406
Indiana Board of Licensure for Professional Geologists	3406
Indiana State Board of Animal Health	3406
Manufactured Home Installer Licensing Board	3407
Proposed Rules	
Air Pollution Control Board	3408
State Chemist of the State of Indiana	3414
Fire Prevention and Building Safety Commission	3418
Boiler and Pressure Vessel Rules Board	3419
Securities Division	3420
Readopted Rules	3423
AROC Notices	
Department of Environmental Management	3425
Board of Registration for Architects and Landscape Architects	3425
State Boxing Commission	3426
State Board of Funeral and Cemetery Service	3426
Indiana Plumbing Commission	3427
Private Detectives Licensing Board	3427
State Board of Registration for Professional Engineers	3428
State Board of Registration for Land Surveyors	3428
Indiana Board of Accountancy	3429
Indiana Real Estate Commission	3429
Governor's Actions	3431
IC 13-14-9 Notices	
Water Pollution Control Board	3432
Solid Waste Management Board	3439
Other Notices	3444
Nonrule Policy Documents	3445
Cumulative Table of Nonrule Policy Documents	3513
Cumulative Table of Executive Orders and Attorney General's Opinions ..	3517
Rules Affected by Volumes 28 and 29	3518
Index	3555



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RELATION OF THE INDIANA REGISTER TO THE INDIANA ADMINISTRATIVE CODE

The Indiana Register is an official monthly publication of the state of Indiana. The Indiana Legislative Council publishes the full text of proposed rules, final rules, and other documents, such as executive orders and attorney general's opinions, in the Indiana Register in the order in which the Indiana Legislative Council receives the documents.

The Indiana Administrative Code is an official annual publication of the state of Indiana. It codifies the current general and permanent rules of state agencies in subject matter order.

The Indiana Register acts as a source of information about the rules being proposed by state agencies and acts as an "advance sheet" to the Indiana Administrative Code. With few exceptions, an agency may not adopt a rule, i.e., a policy statement having the force of law, without publishing a substantially similar proposed version in the Indiana Register. Although a rule becomes effective without publication in the Indiana Register, an agency must file an adopted and approved rule with the Indiana Legislative Council. The Council publishes these final rules in the Indiana Register.

RETENTION SCHEDULE

A person must consult the following publications to find the current rules of state agencies:

- (1) 2005 Indiana Administrative Code (CD-ROM version).
- (2) Volumes 28 and 29 of the Indiana Register (CD-ROM version).

The Indiana Administrative Code and Indiana Register are distributed in CD-ROM format only. Both are also accessible at www.in.gov/legislative/ic_iac/.

The 2004 Edition of the Indiana Administrative Code and other volumes of the Indiana Register may be discarded. (Please consider recycling.)

JUDICIAL NOTICE AND CITATION FORM

IC 4-22-9 provides for the judicial notice of rules published in the Indiana Register or the Indiana Administrative Code. Subject to any errata notice that may affect a rule, the latest published version of a final rule is prima facie evidence of that rule's validity and content.

Cite to a current general and permanent rule by Indiana Administrative Code citation, regardless of whether it has been published in a supplement to the Indiana Administrative Code. For example, cite the entire current contents of title 312 as "Title 312 of the Indiana Administrative Code," cite the entire current contents of the third article in title 312 as "312 IAC 3," cite the entire current contents of the fourth rule in article three as "312 IAC 3-4," and cite part or all of the current contents of the second section in rule four as "312 IAC 3-4-2." IC 4-22-9-6 provides that a citation in this form contains later adopted amendments. Cite a noncodified rule provision by LSA document number, SECTION number, and Indiana Register citation to the page at which the cited text begins. If a reference to a particular version of a rule or a page in the Indiana Register is appropriate, cite the volume, page, and year of publication as "25 Ind. Reg. 120 (2002)." A shorter Indiana Register citation form is "25 IR 120."

PRINTING CODE

This style type is used to indicate that substantive text is being inserted by amendment into a rule, and **this style type** is used to indicate that substantive text is being eliminated by amendment from a rule. **This style type** is replaced by a single large "X" to show the elimination of a form or other piece of artwork. **This style type** is used to indicate a rule is being added. *This style type* and **this style type** also are used to highlight nonsubstantive annotations to a rule and to indicate that an entry in a reference table or the index concerns a final rule.

REFERENCE TABLES AND INDEX

The page location of rules and other documents printed in the Indiana Register may be found by using the tables and index published in the Indiana Register. A citation listing of the general and permanent rules affected in a volume and a cumulative index are published in each issue. Cumulative tables that cite executive orders, attorney general's opinions, and other nonrule policy documents printed in a calendar year are published quarterly.

FILING AND PUBLISHING SCHEDULE

NOTICE AND PUBLICATION SCHEDULE. The Legislative Services Agency publishes documents filed by 4:45 p.m. on the tenth day of a month (no later than the twelfth day of a month, excluding holidays or weekends) in the following month's Indiana Register according to the schedule below:

PUBLICATION SCHEDULE**Closing Dates:**

June 9, 2006

Publication Dates:

July 1, 2006

Beginning July 5, 2006, documents ready for publishing will be posted on the Indiana Register (-IR-) Database site Wednesdays at 3:00 p.m. Documents, such as a "Publisher's Receipt for Filed Documents," will be posted more frequently.

AROC NOTICES: Under IC 2-5-18-4, the Administrative Rules Oversight Committee is established to oversee the rules of any agency not listed in IC 4-21.5-2-4. As a result, certain notices to the AROC are required and are printed in the Indiana Register.

CORRECTIONS: IC 4-22-2-38 authorizes an agency to correct typographical, clerical, or spelling errors in a final rule without initiating a new rulemaking procedure. Correction notices are printed on errata pages in the Indiana Register.

EFFECTIVE DATE: IC 4-22-2-36 provides that, unless a later date is specified in the rule, a rule becomes effective thirty (30) days after filing with the Secretary of State.

EMERGENCY RULES: IC 4-22-2-37.1 provides summary rulemaking procedures for certain specified categories of rules.

INCORPORATION BY REFERENCE: IC 4-22-2-21 requires that a copy of matters that are incorporated by reference into a rule must be filed with the Attorney General, the Governor, and the Secretary of State along with the text of the incorporating final rule.

NONRULE POLICY DOCUMENTS: IC 4-22-7-7 requires that any nonrule document that interprets, supplements, or implements a statute and that the issuing agency may use in conducting its external affairs must be filed with the Legislative Services Agency and published in the Indiana Register.

NOTICE OF INTENT TO ADOPT A RULE: IC 4-22-2-23 requires an agency to publish a Notice of Intent to Adopt a Rule at least thirty (30) days before publication of the proposed rule.

PROMULGATION PERIOD: In order to be effective, the final version of an adopted rule must be approved by the Attorney General and the Governor within one (1) year after the date that the notice of intent is published. The final rule must then be filed with the Secretary of State.

PUBLIC HEARINGS: IC 4-22-2-24 requires that the public hearing on a proposed rule be scheduled at least twenty-one (21) days after a notice of the hearing is published in the Indiana Register and in a newspaper of general circulation in Marion County.

RULES READoption: IC 4-22-2.5 provides that a rule adopted under IC 4-22-2 expires January 1 of the seventh year after the year in which the rule takes effect, unless the rule contains an earlier expiration date.

State Agencies

AGENCY		ALPHABETICAL LIST	
AGENCY	TITLE NUMBER	AGENCY	TITLE NUMBER
Accountancy, Indiana Board of	872	Housing and Community Development Authority, Indiana	930
Accounts, State Board of	20	†Human Service Programs, Interdepartmental Board for the Coordination of	490
Adjutant General	270	†Industrial Board of Indiana	630
Administration, Indiana Department of	25	Inspector General, Office of the	42
†Administrative Building Council of Indiana	660	Insurance, Department of	760
†Aeronautics Commission of Indiana	110	Labor, Department of	610
Aging, Division of	455	Land Surveyors, State Board of Registration for	865
†Aging and Community Services, Department on	450	Law Enforcement Training Board	250
†Agricultural Development Corporation, Indiana	770	Library and Historical Board, Indiana	590
†Agricultural Experiment Station	350	†Library Certification Board	595
†Agriculture, Commissioner of	340	Lieutenant Governor, Office of the	16
Agriculture, Department of	375	Local Government Finance, Department of	50
†Air Pollution Control Board	325.1	Lottery Commission, State	65
Air Pollution Control Board	326	Manufactured Home Installer Licensing Board	879
†Air Pollution Control Board of the State of Indiana	325	†Medical and Nursing Distribution Loan Fund Board of	
Alcohol and Tobacco Commission	905	Trustees, Indiana	580
Amusement Device Safety Board, Regulated	685	Medical Licensing Board of Indiana	844
Animal Health, Indiana State Board of	345	Mental Health and Addiction, Division of	440
Architects and Landscape Architects, Board of Registration for	804	Meridian Street Preservation Commission	925
Athletic Trainers Board, Indiana	898	Motor Vehicles, Bureau of	140
Attorney General for the State, Office of	10	†Natural Resources, Department of	310
Auctioneer Commission, Indiana	812	Natural Resources Commission	312
Barber Examiners, Board of	816	Nursing, Indiana State Board of	848
Boiler and Pressure Vessel Rules Board	680	Occupational Safety Standards Commission	620
Boxing Commission, State	808	Office of Technology	28
Budget Agency	85	Optometric Legend Drug Prescription Advisory Committee, Indiana	857
Chemist of the State of Indiana, State	355	Optometry Board, Indiana	852
Children's Health Insurance Program, Office of the	407	Parole Board	220
Child Services, Department of	465	†Personnel Board, State	30
Chiropractic Examiners, Board of	846	Personnel Department, State	31
Civil Rights Commission	910	Pesticide Review Board, Indiana	357
†Clemency Commission, Indiana	230	Pharmacy, Indiana Board of	856
Community Residential Facilities Council	431	Plumbing Commission, Indiana	860
Consumer Protection Division of the Office of the Attorney General	11	Podiatric Medicine, Board of	845
Controlled Substances Advisory Committee	858	Police Department, State	240
Coroners Training Board	207	Political Subdivision Risk Management Commission, Indiana	762
Correction, Department of	210	Port Commission, Indiana	130
Cosmetology Examiners, State Board of	820	Preparedness and Training, Division of	280
Creamery Examining Board	365	Private Detectives Licensing Board	862
Criminal Justice Institute, Indiana	205	Professional Standards, Advisory Board of the Division of	515
Deaf Board, Indiana School for the	514	Proprietary Education, Indiana Commission on	570
Dentistry, State Board of	828	Psychology Board, State	868
†Developmental Disabilities Residential Facilities Council	430	Public Access Counselor, Office of the	62
Dietitians Certification Board, Indiana	830	Public Employees' Retirement Fund, Board of Trustees of the	35
Disability, Aging, and Rehabilitative Services, Division of	460	Public Records, Oversight Committee on	60
Economic Development Corporation, Indiana	55	Real Estate Commission, Indiana	876
†Education, Commission on General	510	†Reciprocity Commission of Indiana	145
Education, Department of	512	Revenue, Department of State	45
Education, Indiana State Board of	511	Safety Review, Board of	615
Education Employment Relations Board, Indiana	560	School Bus Committee, State	575
Education Savings Authority, Indiana	540	Secretary of State	75
Egg Board, State	370	Securities Division	710
†Election Board, State	15	Seed Commissioner, State	360
Election Commission, Indiana	18	Social Worker, Marriage and Family Therapist, and Mental Health	
†Elevator Safety Board	670	Counselor Board	839
Emergency Medical Services Commission, Indiana	836	†Soil and Water Conservation Committee, State	311
Employees' Appeals Commission, State	33	Soil Scientists, Indiana Board of Registration for	307
†Employment and Training Services, Department of	645	†Solid Waste Management Board	320.1
Engineers, State Board of Registration for Professional	864	Solid Waste Management Board	329
†Enterprise Zone Board	58	Speech-Language Pathology and Audiology Board	880
Environmental Adjudication, Office of	315	†Standardbred Board of Regulations, Indiana	341
Environmental Health Specialists, Board of	896	†Stream Pollution Control Board of the State of Indiana	330
Environmental Management, Department of	318	Student Assistance Commission, State	585
†Environmental Management Board, Indiana	320	Tax Review, Indiana Board of	52
Ethics Commission, State	40	†Teacher Training and Licensing, Commission on	530
Fair Commission, State	80	Teachers' Retirement Fund, Board of Trustees of the Indiana State	550
Family Resources, Division of	470	†Television and Radio Service Examiners, Board of	884
Family and Social Services, Office of the Secretary of	405	†Textbook Adoptions, Commission on	520
Finance Authority, Indiana	135	Toxicology, State Department of	260
Financial Institutions, Department of	750	†Traffic Safety, Office of	150
†Fire Marshal, State	650	†Transportation, Department of	100
Fire Prevention and Building Safety Commission	675	Transportation, Indiana Department of	105
Firefighting Personnel Standards and Education, Board of	655	Underground Storage Tank Financial Assurance Board	328
Forensic Sciences, Commission on	415	†Unemployment Insurance Board, Indiana	640
Funeral and Cemetery Service, State Board of	832	Utility Regulatory Commission, Indiana	170
Gaming Commission, Indiana	68	†Vehicle Inspection, Department of	160
Geologists, Indiana Board of Licensure for Professional	305	Veterans' Affairs Commission	915
Grain Buyers and Warehouse Licensing Agency, Indiana	824	Veterinary Medical Examiners, Indiana Board of	888
Grain Indemnity Corporation, Indiana	825	Victim Services Division	203
†Hazardous Waste Facility Site Approval Authority, Indiana	323	†Violent Crime Compensation Division	480
Health, Indiana State Department of	410	†Vocational and Technical Education, Indiana Commission on	572
Health Facilities Council, Indiana	412	†Wage Adjustment Board	635
Health Facility Administrators, Indiana State Board of	840	War Memorials Commission, Indiana	920
†Highways, Department of	120	†Watch Repairing, Indiana State Board of Examiners in	892
Home Inspectors Licensing Board	878	Water Pollution Control Board	327
Homeland Security, Department of	290	†Water Pollution Control Board	330.1
†Horse Racing Commission, Indiana	70	Worker's Compensation Board of Indiana	631
Horse Racing Commission, Indiana	71	Workforce Development, Department of	646
Hospital Council	414		

†Agency's rules are expired, repealed, transferred, or otherwise voided.

NUMERICAL LIST

State Agencies

TITLE NUMBER

TITLE NUMBER

GENERAL GOVERNMENT

- 10 Office of Attorney General for the State
- 11 Consumer Protection Division of the Office of the Attorney General
- †15 State Election Board
- 16 Office of the Lieutenant Governor
- 18 Indiana Election Commission
- 20 State Board of Accounts
- 25 Indiana Department of Administration
- 28 Office of Technology
- †30 State Personnel Board
- 31 State Personnel Department
- 33 State Employees' Appeals Commission
- 35 Board of Trustees of the Public Employees' Retirement Fund
- 40 State Ethics Commission
- 42 Office of the Inspector General
- 45 Department of State Revenue
- 50 Department of Local Government Finance
- 52 Indiana Board of Tax Review
- 55 Indiana Economic Development Corporation
- †58 Enterprise Zone Board
- 60 Oversight Committee on Public Records
- 62 Office of the Public Access Counselor
- 65 State Lottery Commission
- 68 Indiana Gaming Commission
- †70 Indiana Horse Racing Commission
- 71 Indiana Horse Racing Commission
- 75 Secretary of State
- 80 State Fair Commission
- 85 Budget Agency

TRANSPORTATION AND PUBLIC UTILITIES

- †100 Department of Transportation
- 105 Indiana Department of Transportation
- †110 Aeronautics Commission of Indiana
- †120 Department of Highways
- 130 Indiana Port Commission
- 135 Indiana Finance Authority
- 140 Bureau of Motor Vehicles
- †145 Reciprocity Commission of Indiana
- †150 Office of Traffic Safety
- †160 Department of Vehicle Inspection
- 170 Indiana Utility Regulatory Commission

CORRECTIONS, POLICE, AND MILITARY

- 203 Victim Services Division
- 205 Indiana Criminal Justice Institute
- 207 Coroners Training Board
- 210 Department of Correction
- 220 Parole Board
- †230 Indiana Clemency Commission
- 240 State Police Department
- 250 Law Enforcement Training Board
- 260 State Department of Toxicology
- 270 Adjutant General
- 280 Division of Preparedness and Training
- 290 Department of Homeland Security

NATURAL RESOURCES, ENVIRONMENT, AND AGRICULTURE

- 305 Indiana Board of Licensure for Professional Geologists
- 307 Indiana Board of Registration for Soil Scientists
- †310 Department of Natural Resources
- †311 State Soil and Water Conservation Committee
- 312 Natural Resources Commission
- 315 Office of Environmental Adjudication
- 318 Department of Environmental Management
- †320 Indiana Environmental Management Board
- †320.1 Solid Waste Management Board
- †323 Indiana Hazardous Waste Facility Site Approval Authority
- †325 Air Pollution Control Board of the State of Indiana
- †325.1 Air Pollution Control Board
- 326 Air Pollution Control Board
- 327 Water Pollution Control Board
- 328 Underground Storage Tank Financial Assurance Board
- 329 Solid Waste Management Board
- †330 Stream Pollution Control Board of the State of Indiana
- †330.1 Water Pollution Control Board
- †340 Commissioner of Agriculture
- †341 Indiana Standardbred Board of Regulations
- 345 Indiana State Board of Animal Health
- †350 Agricultural Experiment Station
- 355 State Chemist of the State of Indiana
- 357 Indiana Pesticide Review Board
- 360 State Seed Commissioner
- 365 Creamery Examining Board
- 370 State Egg Board
- 375 Department of Agriculture

HUMAN SERVICES

- 405 Office of the Secretary of Family and Social Services
- 407 Office of the Children's Health Insurance Program
- 410 Indiana State Department of Health
- 412 Indiana Health Facilities Council
- 414 Hospital Council
- 415 Commission on Forensic Sciences
- †430 Developmental Disabilities Residential Facilities Council
- 431 Community Residential Facilities Council
- 440 Division of Mental Health and Addiction

- †450 Department on Aging and Community Services
- 455 Division of Aging
- 460 Division of Disability, Aging, and Rehabilitative Services
- 465 Department of Child Services
- 470 Division of Family Resources
- †480 Violent Crime Compensation Division
- †490 Interdepartmental Board for the Coordination of Human Service Programs

EDUCATION AND LIBRARIES

- †510 Commission on General Education
- 511 Indiana State Board of Education
- 512 Department of Education
- 514 Indiana School for the Deaf Board
- 515 Advisory Board of the Division of Professional Standards
- †520 Commission on Textbook Adoptions
- †530 Commission on Teacher Training and Licensing
- 540 Indiana Education Savings Authority
- 550 Board of Trustees of the Indiana State Teachers' Retirement Fund
- 560 Indiana Education Employment Relations Board
- 570 Indiana Commission on Proprietary Education
- †572 Indiana Commission on Vocational and Technical Education
- 575 State School Bus Committee
- †580 Indiana Medical and Nursing Distribution Loan Fund Board of Trustees
- 585 State Student Assistance Commission
- 590 Indiana Library and Historical Board
- †595 Library Certification Board

LABOR AND INDUSTRIAL SAFETY

- 610 Department of Labor
- 615 Board of Safety Review
- 620 Occupational Safety Standards Commission
- †630 Industrial Board of Indiana
- 631 Worker's Compensation Board of Indiana
- †635 Wage Adjustment Board
- †640 Indiana Unemployment Insurance Board
- †645 Department of Employment and Training Services
- 646 Department of Workforce Development
- †650 State Fire Marshal
- 655 Board of Firefighting Personnel Standards and Education
- †660 Administrative Building Council of Indiana
- †670 Elevator Safety Board
- 675 Fire Prevention and Building Safety Commission
- 680 Boiler and Pressure Vessel Rules Board
- 685 Regulated Amusement Device Safety Board

BUSINESS, FINANCE, AND INSURANCE

- 710 Securities Division
- 750 Department of Financial Institutions
- 760 Department of Insurance
- 762 Indiana Political Subdivision Risk Management Commission
- †770 Indiana Agricultural Development Corporation

OCCUPATIONS AND PROFESSIONS

- 804 Board of Registration for Architects and Landscape Architects
- 808 State Boxing Commission
- 812 Indiana Auctioneer Commission
- 816 Board of Barber Examiners
- 820 State Board of Cosmetology Examiners
- 824 Indiana Grain Buyers and Warehouse Licensing Agency
- 825 Indiana Grain Indemnity Corporation
- 828 State Board of Dentistry
- 830 Indiana Dietitians Certification Board
- 832 State Board of Funeral and Cemetery Service
- 836 Indiana Emergency Medical Services Commission
- 839 Social Worker, Marriage and Family Therapist, and Mental Health Counselor Board
- 840 Indiana State Board of Health Facility Administrators
- 844 Medical Licensing Board of Indiana
- 845 Board of Podiatric Medicine
- 846 Board of Chiropractic Examiners
- 848 Indiana State Board of Nursing
- 852 Indiana Optometry Board
- 856 Indiana Board of Pharmacy
- 857 Indiana Optometric Legend Drug Prescription Advisory Committee
- 858 Controlled Substances Advisory Committee
- 860 Indiana Plumbing Commission
- 862 Private Detectives Licensing Board
- 864 State Board of Registration for Professional Engineers
- 865 State Board of Registration for Land Surveyors
- 868 State Psychology Board
- 872 Indiana Board of Accountancy
- 876 Indiana Real Estate Commission
- 878 Home Inspectors Licensing Board
- 879 Manufactured Home Installer Licensing Board
- 880 Speech-Language Pathology and Audiology Board
- †884 Board of Television and Radio Service Examiners
- 888 Indiana Board of Veterinary Medical Examiners
- †892 Indiana State Board of Examiners in Watch Repairing
- 896 Board of Environmental Health Specialists
- 898 Indiana Athletic Trainers Board

MISCELLANEOUS

- 905 Alcohol and Tobacco Commission
- 910 Civil Rights Commission
- 915 Veterans' Affairs Commission
- 920 Indiana War Memorials Commission
- 925 Meridian Street Preservation Commission
- 930 Indiana Housing and Community Development Authority

†Agency's rules are expired, repealed, transferred, or otherwise voided.

TITLE 68 INDIANA GAMING COMMISSION

LSA Document #05-199(F)

DIGEST

Amends 68 IAC 12-1, which outlines general provisions for surveillance systems required to be maintained and utilized by Indiana's riverboat casinos, to add new provisions and amend existing provisions of 68 IAC 12-1 in order to detail the minimum requirements for the use of digital video systems by riverboat licensees and operating agents, to clarify that 68 IAC 12-1 applies to operating agents, to reflect statutory changes designating certain Commission enforcement responsibilities to "gaming agents", to update existing regulations to conform to changes in industry standards and changes in regulatory necessity including the specification of the purpose of casino surveillance operations, addition of new definitions, clarification of duties of the surveillance department and surveillance employees, reorganization and clarification of regulations relating to areas that must be covered by surveillance coverage, updating minimum specifications for surveillance equipment including the specifications of required backup equipment, clarification of requirements for surveillance department incident reports, maintenance of equipment and malfunctions of equipment, updating emergency procedures, and clarification of requirements for submission and approval of surveillance plans to the Commission. Effective 30 days after filing with the Secretary of State.

68 IAC 12-1-0.5	68 IAC 12-1-6.5
68 IAC 12-1-1	68 IAC 12-1-7
68 IAC 12-1-1.5	68 IAC 12-1-8
68 IAC 12-1-1.7	68 IAC 12-1-9
68 IAC 12-1-2	68 IAC 12-1-10
68 IAC 12-1-3	68 IAC 12-1-11
68 IAC 12-1-4	68 IAC 12-1-12
68 IAC 12-1-5	68 IAC 12-1-13
68 IAC 12-1-5.5	68 IAC 12-1-14
68 IAC 12-1-6	68 IAC 12-1-15

SECTION 1. 68 IAC 12-1-0.5 IS ADDED TO READ AS FOLLOWS:

Rule 1. General Provisions for Surveillance Operations**68 IAC 12-1-0.5 Purpose**

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3
Affected: IC 4-33

Sec. 0.5. The purposes of the riverboat licensee or operating agent's surveillance operation include, but are not limited to, the following:

- (1) Protecting the safety of the public.**
- (2) Monitoring regulatory compliance with the IC 4-33 and this title.**
- (3) Safeguarding the assets of the riverboat licensee or operating agent.**

(4) Maintaining the overall integrity of the gaming operation.

(Indiana Gaming Commission; 68 IAC 12-1-0.5; filed Jun 2, 2006, 4:45 p.m.; 29 IR 3332)

SECTION 2. 68 IAC 12-1-1 IS AMENDED TO READ AS FOLLOWS:

68 IAC 12-1-1 Applicability; definitions

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3
Affected: IC 4-33

Sec. 1. (a) This rule applies to all riverboat licensees, **riverboat license applicants, operating agents, and operating agent applicants.**

(b) ~~As used in~~ **The following definitions apply throughout this rule:**

(1) "Digital video recording" means visual images of the natural world converted into numerical data and stored on:

- (A) tape;**
- (B) digital video disk; or**
- (C) another storage medium;**

for later reproduction.

(2) "Digital video system" means a system used to make and store digital video recordings.

(3) "Monitor continuously" means to observe:

- (A) in real time; and**
- (B) without interruption;**

an event, a location, or an activity in its entirety.

(4) "Monitor regularly" means to periodically observe, in real time, an event, a location, or an activity, as appropriate.

(5) "Surveillance employee" means any individual holding a valid Indiana occupational license to work in the surveillance department of a riverboat licensee or operating agent.

(6) "Surveillance manager" means the highest ranking surveillance employee assigned to work at a riverboat.

(7) "Surveillance system" means a closed circuit television system, including all associated equipment, hardware, and software, used by a riverboat licensee or operating agent to further the purposes of the surveillance operation as identified in section 0.5 of this rule.

(8) "Suspected problem area" means an area where:

- (A) unusual occurrences have been observed; or**
- (B) reason exists to believe unusual occurrences will occur.**

(c) The riverboat licensee shall require that the surveillance room be staffed by an occupational licensee employed to work in the surveillance department at all times that any of the following occur:

- (1) Gaming;**
- (2) Drop bucket collection process;**
- (3) Hard count process;**
- (4) Currency collection process;**

(5) Soft count process.

(6) Any other times deemed necessary by the executive director or the commission to ensure compliance with the Act and this title.

(Indiana Gaming Commission; 68 IAC 12-1-1; filed Feb 13, 1996, 5:30 p.m.: 19 IR 1558; readopted filed Nov 25, 2002, 10:11 a.m.: 26 IR 1261; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3332)

SECTION 3. 68 IAC 12-1-1.5 IS ADDED TO READ AS FOLLOWS:

68 IAC 12-1-1.5 Responsibilities of the surveillance department; internal controls

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3
Affected: IC 4-33

Sec. 1.5. (a) In accordance with 68 IAC 2-3-1.1, the surveillance manager may be subject only to the direct control of corporate management, including, but not limited to, an appropriate board of directors or other executives within the riverboat licensee's or operating agent's corporate structure.

(b) The surveillance department shall maintain and submit for approval to the executive director or the executive director's designee internal control procedures detailing how the surveillance department will carry out the requirements of this rule.

(c) Surveillance employees shall be trained in the following:

- (1) Surveillance techniques.
- (2) Operation of all surveillance equipment.
- (3) The regulatory requirements of the IC 4-33 and this title.
- (4) The riverboat licensee or operating agent's internal control procedures.

(d) Surveillance employees shall only perform tasks in the course of their employment that further the purpose of the surveillance operation.

(e) A riverboat licensee or operating agent may not divert surveillance system resources or surveillance employees from their intended surveillance purposes or functions, as specified in or required by this rule, without the permission of the executive director or the executive director's designee. This prohibition does not forbid a riverboat licensee or operating agent from using or authorizing the use of existing surveillance recordings for operational or other legitimate purposes when necessary and at the ultimate discretion of the executive director or the executive director's designee.

(f) If a surveillance manager chooses to install a camera in the surveillance room to monitor surveillance employees, only the surveillance manager or his or her corporate

supervisors shall:

- (1) have access to operate the camera; and
- (2) view the images therefrom.

(Indiana Gaming Commission; 68 IAC 12-1-1.5; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3333)

SECTION 4. 68 IAC 12-1-1.7 IS ADDED TO READ AS FOLLOWS:

68 IAC 12-1-1.7 Surveillance department staffing

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3
Affected: IC 4-33

Sec. 1.7. (a) The surveillance room on the riverboat shall be staffed by at least two (2) surveillance employees engaged in monitoring operations at all times.

(b) In addition to the minimum staffing level outlined in subsection (a), the surveillance room shall be staffed with additional surveillance employees as necessary to ensure that the requirements of this rule are met. Factors relevant to determining staffing levels include, but are not limited to, the following:

- (1) The time of day.
- (2) The size of the riverboat.
- (3) The number of patrons present.
- (4) Special events taking place on the riverboat.
- (5) Events taking place that require continuous monitoring in accordance with this rule.
- (6) Any other factor identified by the executive director or the executive director's designee.

(Indiana Gaming Commission; 68 IAC 12-1-1.7; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3333)

SECTION 5. 68 IAC 12-1-2 IS AMENDED TO READ AS FOLLOWS:

68 IAC 12-1-2 Surveillance room specifications

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3
Affected: IC 4-33

Sec. 2. (a) All ~~boats~~ riverboat licensees and operating agents must have a surveillance room.

(b) ~~The Surveillance room rooms~~ must ~~(+)~~ be located out of the general view of patrons and nonsurveillance employees. ~~and~~

~~(2) have~~ (c) Surveillance room access shall be limited to:

- (1) surveillance ~~room personnel and~~ employees;
- (2) gaming agents;
- (3) commission staff; and
- (4) internal audit staff;

except that persons with a legitimate need to enter the ~~area~~ surveillance room, either on a routine or a case by case basis, may do so upon receiving approval from the executive director or the executive director's designee. In the event of an emergency, emergency response personnel may enter the

surveillance room without prior approval. (*Indiana Gaming Commission; 68 IAC 12-1-2; filed Feb 13, 1996, 5:30 p.m.: 19 IR 1558; readopted filed Nov 25, 2002, 10:11 a.m.: 26 IR 1261; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3333*)

SECTION 6. 68 IAC 12-1-3 IS AMENDED TO READ AS FOLLOWS:

68 IAC 12-1-3 Equipment specifications

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3

Affected: IC 4-33

Sec. 3. (a) All riverboat licensees ~~shall~~ **or operating agents must install a closed circuit television surveillance system** in accordance with this rule.

(b) Surveillance systems may utilize digital video recording to comply with the requirements of this rule.

~~(b)~~ **(c) The equipment utilized in the closed circuit television surveillance system must meet or exceed the following standards:**

(1) All black and white ~~television~~ cameras must ~~possess the following requirements or capabilities: be as follows:~~

(A) Solid state.

(B) Two-thirds ($\frac{2}{3}$) or one-half ($\frac{1}{2}$) format.

(C) Minimum four hundred (400) plus line resolution installed in fixed positions with matrix control or pan, tilt, and zoom capabilities.

(D) Secreted from the public and nonsecurity personnel view to effectively and clandestinely monitor, in detail, from various points, the coverage described in ~~sections 4 and 5 of this rule.~~

(2) All color ~~television~~ cameras must ~~possess the following requirements or capabilities: be as follows:~~

(A) Two-thirds ($\frac{2}{3}$) or one-half ($\frac{1}{2}$) format.

(B) Minimum three hundred twenty (320) plus line resolution with matrix control or pan, tilt, and zoom capabilities.

(C) Secreted from the public and nonsecurity personnel view to effectively and clandestinely monitor, in detail, from various points, the coverage described in ~~sections 4 and 5 of this rule.~~

(3) All cameras must be equipped with lenses of sufficient magnification capabilities to allow the operator to clearly distinguish the value of **the following:**

(A) Chips.

(B) Dice.

(C) Tokens.

(D) Playing cards.

(E) Keno balls. ~~and~~

(F) Positions on the roulette wheel.

(G) Cash and cash equivalents.

(4) All ~~video monitors~~ **surveillance system display screens** must ~~possess the following requirements or capabilities: be as follows:~~

(A) Meet or exceed the **highest** resolution ~~requirements for~~

~~capabilities of video cameras with solid state circuitry: utilized in a riverboat licensee's or operating agent's surveillance system.~~

(B) **Be equipped with** a date and time generator synchronized to a central clock capable of being:

(i) displayed on any of the ~~video monitors~~ **surveillance system display screens; and being**

(ii) recorded on video tape, ~~or~~ video pictures, or ~~both~~ **digital images.**

(C) Each ~~video monitor~~ **surveillance system display screen** must **be as follows:**

(i) Measure diagonally at least twelve (12) inches. ~~and~~

(ii) Have all controls located on the front of the ~~monitor~~ **surveillance system display screen.**

(iii) Possess solid state circuitry.

(5) All ~~analog videotape~~ recorders must ~~possess the following requirements or capabilities: be as follows:~~

(A) ~~Capable of producing~~ **Produce** high quality, first generation pictures that meet or exceed the **highest** resolution ~~requirements for capabilities of video cameras utilized in a riverboat licensee's or operating agent's surveillance system.~~

(B) **Be** nonconsumer, industrial grade, capable of ~~being recorded~~ **recording** on a standard one-half ($\frac{1}{2}$) inch VHS tape with **the following:**

(i) High speed scanning. ~~and~~

(ii) Flickerless playback capability in real-time.

(C) **Be** capable of taping what is viewed by any camera in the system.

(D) **Be of** a sufficient number to allow **the following:**

(i) Simultaneous taping of coverage required by ~~sections 5 and 6 of this rule.~~

(ii) Off-line playback. ~~and~~

(iii) Duplication capabilities.

(iv) Single channel recorders in the following areas, unless otherwise approved by the executive director or designee:

(AA) Entry and exit turnstiles.

(BB) All areas of the main bank and casino cages.

(CC) Table games.

(DD) Count rooms.

(v) No more than four (4) channels per single unit in all other areas where surveillance is required, unless otherwise approved by the executive director or designee.

(6) All video printers must ~~possess~~ **be capable of** the following: ~~requirements or capabilities:~~

(A) ~~Capable of~~ Adjustment.

(B) ~~Capable of~~ Generating instantaneous, upon command clear, color, or black and white copies of images depicted on the surveillance ~~monitor~~ **system display screen** or ~~videotape video~~ recording.

(7) All printers utilized in conjunction with a digital video recording system must be capable of printing a clear, still copy using a minimum of four (4) colors at six hundred

(600) by six hundred (600) dots per inch on photo quality paper.

~~(7)~~ (8) All date and time generators must be as follows:

- (A) Be based on a synchronized central or master clock.
- (B) Be capable of being recorded ~~on tape along with an image, so that the date and time are visible on any monitor surveillance system display screen~~ when recorded. ~~and~~
- (C) Have a backup power supply so that it remains accurate despite power interruptions.

~~(8)~~ (9) Equipment must allow audio capabilities in the ~~hard~~ and soft count ~~rooms~~. ~~room~~.

~~(9)~~ (10) All wiring systems must be designed to prevent tampering and must possess the following requirements or capabilities:

- (A) Be supplemented with a backup gas generator power source or diesel generator power source, or both, that automatically engages in case of a power failure.
- (B) Be capable of returning full power within seven (7) to ten (10) seconds after a power failure.

~~(10)~~ (11) Video switchers must be capable of both manual and automatic sequential switching for the appropriate cameras.

~~(11)~~ (12) The following must be in reserve in the event of equipment malfunctions:

- (A) A minimum of ~~two (2)~~ the following four (4) backup cameras:
 - (i) Two (2) fixed position cameras with matrix control.
 - (ii) Two (2) with pan, tilt, and zoom capabilities.
- (B) Two (2) ~~video~~ recording devices.

(13) Digital video systems, which are utilized to comply with the requirements of this rule for surveillance required by section 4 of this rule, must meet the following additional standards:

- (A) Digital video systems shall be enterprise systems capable of the following:
 - (i) Instant replay.
 - (ii) Recording what is viewed by any camera in the system.
 - (iii) Allowing simultaneous recording and playback.
 - (iv) Providing uninterrupted recording while using the playback or copy functions.
- (B) Image quality of digital video systems must be as follows:
 - (i) Function utilizing image by image compression.
 - (ii) Be capable of recording and viewing at a minimum of thirty (30) frames per second, full screen on every channel in the system.
- (C) Digital video systems must record and view at a minimum rate of the following:
 - (i) Thirty (30) frames per second in the following areas:
 - (AA) Table games areas.
 - (BB) All images of cash or cash equivalents being transported.
 - (CC) Areas of the main bank and casino cages.

(DD) Count rooms.

(EE) All images viewed on a surveillance system display screen.

(FF) Entry and exit turnstiles.

(ii) Seven and one-half (7.5) frames per second in parking areas and nonsensitive areas of the pavilion.

(iii) Fifteen (15) frames per second in the following areas:

(AA) Electronic gaming device areas.

(BB) Where gaming equipment is transported or stored on the property of the riverboat licensee or operating agent.

(CC) All images that constitute redundant coverage of areas already covered at thirty (30) frames per second.

(DD) Any area not specified in item (i) or (ii).

(iv) Two (2) frames per second in any area, including those specified in items (i), (ii), and (iii), if:

(AA) motion activated recording is utilized; and

(BB) no activity is taking place in the area.

(D) Digital video systems shall have the following:

(i) Live and recorded visual resolution with clarity the equivalent of four (4) common intermediate format (4CIF) or better.

(ii) The following reliability guarantees:

(AA) Redundant system drives.

(BB) Redundant power supplies.

(CC) Storage the equivalent of redundant array of independent disks five (5) (RAID 5) or better.

(DD) Be equipped with hot swappable backup storage components, which will automatically resume recording in the event of failure of any single component of the storage system, such that the failure of any single component will not result in the loss of any data from the storage system.

(EE) Failure of the digital video recording system must be repaired within twenty-four (24) hours of the failure.

(FF) Fault tolerant storage.

(GG) Automatic restart in the event of failure.

(E) Digital video systems must meet the following security standards to guarantee the integrity of the system and all recordings:

(i) Function as a closed network with access limited to those persons identified in written policies governing the administration of the network, specifying the access levels of all individuals who will have the ability to access the network.

(ii) Be equipped to ensure that any transmissions are encrypted, fire-walled on both ends, and password protected.

(iii) Be equipped with a failure notification system that provides an audible and a visual notification of any failure in the surveillance system or the digital video recording storage system.

(iv) Record all images and audit trail records on a hard drive.

- (v) Be locked by the manufacturer to do the following:
 - (AA) Disable the erase and reformat functions.
 - (BB) Prevent access to the system data files.
- (vi) Be equipped with data encryption or watermarking so that surveillance personnel will be capable of demonstrating in a court of law that the video was not altered or manipulated in any way.

(e)(d) Telephone capabilities must be connected to the casino general telephone system. Radio communications must be connected with the security department. (*Indiana Gaming Commission; 68 IAC 12-1-3; filed Feb 13, 1996, 5:30 p.m.: 19 IR 1558; readopted filed Nov 25, 2002, 10:11 a.m.: 26 IR 1261; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3334*)

SECTION 7. 68 IAC 12-1-4 IS AMENDED TO READ AS FOLLOWS:

68 IAC 12-1-4 Required surveillance

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3
Affected: IC 4-33

Sec. 4. (a) The surveillance ~~closed circuit television~~ system must be capable of monitoring activities on the:

- (1) casino floor;
- (2) support areas; ~~and any area~~
- (3) ~~areas~~ of the pavilion through which monies are transported; ~~and~~
- (4) ~~all other areas necessary to further the purpose of the surveillance system;~~

including, but not limited to, the areas ~~set forth~~ specifically outlined in ~~sections 5 and 6~~ of this rule.

(b) The executive director ~~or the executive director's designee~~ may require additional areas be monitored to ensure compliance with ~~the Act~~ IC 4-33 and this title. (*Indiana Gaming Commission; 68 IAC 12-1-4; filed Feb 13, 1996, 5:30 p.m.: 19 IR 1559; filed Aug 20, 1997, 7:11 a.m.: 21 IR 16; readopted filed Nov 25, 2002, 10:11 a.m.: 26 IR 1261; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3336*)

SECTION 8. 68 IAC 12-1-5 IS AMENDED TO READ AS FOLLOWS:

68 IAC 12-1-5 Surveillance system required coverage

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3
Affected: IC 4-33

Sec. 5. (a) ~~All~~ Surveillance employees shall:

- (1) monitor regularly; and
- (2) visually record, either by:
 - (A) continuous recording; or
 - (B) motion activation;

whichever is appropriate;
the surveillance system coverage of the areas described in this section.

(b) The surveillance system shall provide coverage of each

of the following areas ~~must be monitored as specified in accordance with this rule:~~

- ~~(1) Live gaming devices;~~
- ~~(2) Pits;~~
- ~~(3) Electronic gaming device areas;~~
- ~~(4) (1) Areas of the main bank, including the following:

 - (A) A general overview of the entire area of each cage and vault area with sufficient clarity to identify patrons and employees.
 - (B) Dedicated coverage with sufficient clarity to identify the following:
 - (i) Currency.
 - (ii) Coin.
 - (iii) Tokens.
 - (iv) Cash.
 - (v) Cash equivalents.
 - (vi) Chip values.
 - (vii) Amounts on credit slips in any area where fills and credits are transacted.~~
- ~~(5) (2) Hard and soft count rooms including a general overview of each room and additional dedicated coverage capable of clearly identifying the following:

 - (A) Employees.
 - (B) The value of cash and cash equivalents.~~
- ~~(6) Soft count room;~~
- ~~(7) (3) The route, both on and off the vessel, through which monies are transported.~~
- ~~(8) (4) The location in which cards and dice are stored and canceled.~~
- ~~(5) Ticket redemption kiosks and bill breakers with dedicated coverage sufficient to identify the following:

 - (A) Individuals utilizing or servicing the machine.
 - (B) Whether or not cash was received by the individual as a result of the transaction.~~

~~(b) (c) The surveillance system must provide an overall view of the table pit areas and gaming tables capable of clearly identifying the following:~~

- ~~(1) Dealers.~~
- ~~(2) Patrons.~~
- ~~(3) Hands of all participants.~~
- ~~(4) Facial views of all participants.~~
- ~~(5) All pit personnel.~~
- ~~(6) Activities of all pit personnel.~~
- ~~(7) The amount and incrementation of a progressive jackpot contained on a progressive jackpot display of a live gaming device.~~

~~(e) (d) The playing surface of the all gaming tables must be viewed by the surveillance system with sufficient clarity to do the following:~~

- ~~(1) Determine the following:

 - (A) All wagers.
 - (B) Card values. ~~and~~
 - (C) Game results. ~~and~~~~
- ~~(2) Clearly observe, in detail, the following:~~

- (A) Chip trays.
- (B) Token holders.
- (C) Cash receptacles.
- (D) Tip boxes.
- (E) Dice.
- (F) Shuffle machines. ~~and~~
- (G) Card shoes.

~~(d)~~ (e) Roulette tables must be viewed by the surveillance system with color cameras.

~~(e)~~ (f) Electronic gaming device surveillance systems must be capable of providing the following:

- (1) A view of all patrons.
- (2) A facial view of all patrons with sufficient clarity to allow identification of the patron.
- (3) A view of the electronic gaming device with sufficient clarity to observe the result of the game.
- (4) An overall view of the areas around the electronic gaming device.
- (5) A view of bill validators with sufficient clarity to determine bill value and the amount of credit obtained.
- (6) Progressive games, including dedicated coverage of the following:

(A) Any electronic gaming device or group of electronic gaming devices with a possible jackpot payout in excess of fifty thousand dollars (\$50,000).

(B) The progressive display showing the incrementation of the progressive jackpot for an electronic gaming device or a bank of electronic gaming devices.

(f) The surveillance system must be capable of providing a view of the following:

- (1) Activity by players and employees, alone or in concert, which may constitute cheating or stealing.
- (2) Failure of employees to follow proper procedures.
- (3) Treatment of disorderly persons.
- (4) Treatment of persons on the exclusion list.
- (5) Arrests and evictions.
- (6) Treatment of ill or injured patrons.
- (7) Movement of cash, tokens, cards, chips, or dice on the casino floor. Upon notification of intended movement of any cash, tokens, cards, chips, or dice:

(A) the surveillance system personnel must record the notification in the activities log; and

(B) during the course of routine surveillance, the progress of such movement shall be monitored to ensure that all procedures and controls are followed.

(8) (g) The surveillance system must include cameras dedicated to monitoring areas where the following items are transported or stored: must be monitored by a dedicated camera that provides continuous taping or motion activation, whichever is appropriate, of the following:

- ~~(A)~~ (1) Cash.
- (2) Cash equivalents.

~~(B)~~ (3) Tokens.

~~(C)~~ (4) Chips.

~~(D)~~ (5) Cards.

~~(E)~~ (6) Dice.

~~(F)~~ (7) Drop buckets containing tokens or any monetary equivalent.

~~(G)~~ At least one (1) monitor that is attached to a progressive controller that controls the incrementation of the progressive jackpot for a bank of live gaming devices.

(9) Areas where the following items are transported or stored must be monitored by a dedicated camera capable of continuous taping or motion activation:

(A) Uncounted tokens.

(B) Chips.

(C) Cash.

(D) Cash equivalents.

(h) The surveillance system must include cameras dedicated to monitoring the following:

(1) All activities in any area of the security office where a person may be detained and questioned by the security department. All areas where a person may be detained and questioned must display a notice clearly stating that the area is or may be under surveillance.

(2) The entrances and exits of the riverboat and the entrances and exits of the following rooms in the riverboat with sufficient clarity to identify any person using the entrances and exits:

(A) Count rooms.

(B) Vaults.

(C) Surveillance rooms.

(D) Security rooms.

(E) Cage areas.

(Indiana Gaming Commission; 68 IAC 12-1-5; filed Feb 13, 1996, 5:30 p.m.: 19 IR 1559; filed Aug 20, 1997, 7:11 a.m.: 21 IR 16; readopted filed Nov 25, 2002, 10:11 a.m.: 26 IR 1261; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3336)

SECTION 9. 68 IAC 12-1-5.5 IS ADDED TO READ AS FOLLOWS:

68 IAC 12-1-5.5 Surveillance system capabilities

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3

Affected: IC 4-33

Sec. 5.5. Surveillance employees shall visually record the following events when they are known to occur on the property directly or indirectly owned or operated by a riverboat licensee or operating agent:

(1) Activity by players and employees, alone or in concert, that may constitute cheating or stealing.

(2) Observed criminal activity.

(3) Observed procedural violations by employees.

(4) Detention of persons.

(5) Treatment of disorderly individuals.

(6) Emergency activities capable of being observed by the system.

- (7) Treatment of:
 - (A) persons on the exclusion list; and
 - (B) participants in the voluntary exclusion program.
- (8) Arrests and evictions.
- (9) Treatment of ill or injured patrons.
- (10) Movement of:
 - (A) cash;
 - (B) cash equivalents;
 - (C) tokens;
 - (D) cards;
 - (E) chips; or
 - (F) dice;

on the casino floor.

(11) On-site maintenance and repair of any gaming or money handling equipment.

(12) Any other activity deemed necessary by the commission to ensure compliance with the IC 4-33 and this title.

(Indiana Gaming Commission; 68 IAC 12-1-5.5; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3337)

SECTION 10. 68 IAC 12-1-6 IS AMENDED TO READ AS FOLLOWS:

68 IAC 12-1-6 Requirements for continuous monitoring

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3

Affected: IC 4-33

Sec. 6. (a) Surveillance **employees** must **continuously monitor and** visually record all activity as follows:

- (1) Observed criminal activity.
- (2) Arrests or evictions.
- (3) Observed procedural violations by employees.
- (4) Detention of persons.
- (5) Emergency activities capable of being observed by the system.
- (6) Any other activity deemed necessary by the commission to ensure compliance with the Act and this title.

(b) Surveillance must audibly and visually record the following:

- (1) Soft count procedures in accordance with 68 IAC 11-3.
- (2) Hard count procedures in accordance with 68 IAC 11-2.

(c) Surveillance must monitor and visually record the following:

- (1) (3) Currency collection in accordance with 68 IAC 11-3.
- (2) (4) Drop bucket collection in accordance with 68 IAC 11-2.
- (3) Keno ball drawing devices. The view of the keno area must:

- (A) provide sufficient clarity to identify the numbers on the balls; and
- (B) provide a general view of the keno area with sufficient clarity to identify employees involved in the game.

(4) Main banks; including the following:

- (A) The capability to monitor and record a general overview of the activities in each cage and vault area with

sufficient clarity to identify patrons and employees:

(B) A dedicated camera to monitor, record, and identify, with sufficient clarity, the following:

(i) Currency, coin, token, and chip values.

(ii) Amounts on credit slips in any area where fills and credits are transacted.

(5) Security department offices; including the following:

(A) The capability to monitor and record, both audibly and visually, all activities in any area of the security office where a person may be detained and questioned by the security department. All areas where a person may be detained and questioned must display a notice clearly stating that the area is or may be under surveillance.

(B) All detention and questioning of detained individuals by casino security personnel must be recorded.

(C) A notice must be posted in the security office that the area is under surveillance.

(6) Entrances and exits of the riverboat and entrances and exits of the following rooms in the riverboat:

(A) Count rooms.

(B) Vaults.

(C) Surveillance rooms.

(D) Security rooms.

The entrances and exits described in this subdivision must have dedicated monitoring and recording devices with sufficient clarity to identify any person using the entrances and exits:

(7) On-site maintenance and repair service; including the following:

(A) Surveillance personnel must be notified of any maintenance or repair of any gaming or money handling equipment.

(B) Notation of the service must be made in the activity log.

(C) Repair should be periodically monitored in conjunction with routine monitoring activities to ensure proper controls and procedures are being followed by casino personnel.

(d) Surveillance must monitor, by a dedicated camera, and continuously record the following:

(1) Progressive games.

(2) Any electronic gaming device or group of electronic gaming devices with a possible jackpot payout in excess of fifty thousand dollars (\$50,000).

(3) At least one (1) monitor that is attached to a progressive controller that controls the incrementation of the progressive jackpot for a bank of live gaming devices.

(5) The removal of the daily bank deposit from the riverboat by armored car officers.

(Indiana Gaming Commission; 68 IAC 12-1-6; filed Feb 13, 1996, 5:30 p.m.: 19 IR 1560; filed Aug 20, 1997, 7:11 a.m.: 21 IR 17; readopted filed Nov 25, 2002, 10:11 a.m.: 26 IR 1261; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3338)

SECTION 11. 68 IAC 12-1-6.5 IS ADDED TO READ AS FOLLOWS:

68 IAC 12-1-6.5 Audio coverage required

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3

Affected: IC 4-33

Sec. 6.5. In addition to other coverage requirements, the surveillance system must audibly record the following:

- (1) Soft count procedures in accordance with 68 IAC 11-3.**
- (2) All detentions and questioning of detained individuals by casino security.**

(Indiana Gaming Commission; 68 IAC 12-1-6.5; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3339)

SECTION 12. 68 IAC 12-1-7 IS AMENDED TO READ AS FOLLOWS:

68 IAC 12-1-7 Retention of surveillance recordings

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3

Affected: IC 4-33

Sec. 7. (a) All video and audio tapes and records recordings must be kept in accordance with this section.

- (b) All video tapes recordings depicting routine activity must:**
- (1) contain the date and time reading; and**
 - (2) be retained a minimum of seven (7) days.**

(c) All video and audio tapes recordings depicting detention or questioning of a detained individual or employee, procedural errors, regulatory violations, or criminal activity must be copied and provided to gaming agents upon request. Such recordings shall be retained by the riverboat licensee or operating agent for a period of time not less than sixty (60) days and stored in the following manner:

- (1) Analog video and audio tapes, and copies of digital video recordings stored on tape, digital video disk, or other storage medium for later reproduction must:**

- (A) contain the date and time reading;**
- (2) (B) be marked with:**
 - (A) (i) the date and time the tape recording was made;**
 - (B) (ii) the identities of the employee or employees responsible for the monitoring; and**
 - (C) (iii) the identity of the employee who removed the tape from the recorder and the time and date removed; and**

(3) be retained a minimum of thirty (30) days; and

(4) have a copy provided to the commission agent.

- (C) be secured in a cabinet that is in close proximity to the surveillance room that is security-locked and accessible by surveillance employees only.**

(2) Digital video recordings not stored on tape, digital video disk, or other storage medium may be preserved by storing within the digital video system.

(d) All video and audio tapes of procedural errors or criminal activity must:

- (1) contain the date and time reading;**
- (2) be marked with:**

- (A) the date and time the tape was made;**
- (B) the identity of the employee responsible for the monitoring; and**
- (C) the identity of the employee who removed the tape from the recorder;**
- (3) be secured in a security cabinet that must be:**
 - (A) in or in close proximity to the surveillance room;**
 - (B) out of the general view of the employees and patrons; and**
 - (C) capable of being security-locked and accessible to surveillance room supervisory personnel only;**
- (4) be retained a minimum of thirty (30) days; and**
- (5) have a copy provided to a commission agent.**

(d) Coverage that has been retained under this rule for a period of time exceeding seven (7) days may not be destroyed without the approval of the executive director or the executive director's designee. (Indiana Gaming Commission; 68 IAC 12-1-7; filed Feb 13, 1996, 5:30 p.m.: 19 IR 1561; errata filed May 30, 1996, 10:05 a.m.: 19 IR 2884; readopted filed Nov 25, 2002, 10:11 a.m.: 26 IR 1261; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3339)

SECTION 13. 68 IAC 12-1-8 IS AMENDED TO READ AS FOLLOWS:

68 IAC 12-1-8 Logs

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3

Affected: IC 4-33

Sec. 8. (a) An activity log must be as follows:

- (1) be Continuously maintained by surveillance personnel; employees.**
- (2) be Changed with each shift change of personnel; employees.**
- (3) be Chronological.**
- (4) Contain, at a minimum, the following:**
 - (A) The date and time of each entry.**
 - (B) The identity of the employee making the entry.**
 - (C) A summary of the activity recorded.**
 - (D) Detail of whether the activity was monitored. and**
 - (E) Detail of the disposition of any copies of recordings of the tape; if recorded; activity.**
- (5) Include entries for the following events and notifications received by surveillance employees about the events:**
 - (A) The identity of the surveillance room personnel each time they enter or depart the surveillance room and the reason for the entry or departure; employees on duty.**
 - (B) the notification of Any maintenance or repair of any gaming device or money handling equipment.**
 - (C) Live table drop box exchanges.**
 - (D) Electronic gaming device drop bucket exchanges.**
 - (E) Movements or transfers of the following:**
 - (i) Cash.**
 - (ii) Cash equivalents.**
 - (iii) Chips.**

- (iv) Tokens.
- (v) Cards. ~~or~~
- (vi) Dice.

(F) Any detention or questioning of patrons or employees by the security department, including the identity of **the following:**

- (i) ~~the~~ Patrons or employees. ~~and~~
- (ii) ~~the~~ Security department personnel involved.

(G) The beginning, end, and any interruptions of **the following:**

- (i) The soft count.
- (~~H~~) ~~the beginning, end, and any interruptions of~~ (ii) The hard count.

(~~H~~) (H) Any observed:

- (i) procedural or control errors; ~~or~~
- (~~J~~) ~~any observed~~ (ii) criminal activity.

(~~K~~) (I) Any pertinent:

- (i) telephone calls; ~~or~~
- (~~L~~) ~~any pertinent~~ (ii) radio transmissions.

(~~M~~) (J) Any malfunctions or repair of surveillance equipment.

(~~N~~) (K) Any emergency activity.

(~~O~~) (L) Any surveillance conducted on anyone or any activity that appears:

- (i) unusual, irregular, or illegal; or
- (ii) ~~appears to violate the rules of the commission; IC 4-33 or this title.~~

(~~P~~) (M) Any surveillance conducted at the request of:

- (i) a riverboat licensee **or operating agent;**
- (ii) ~~an employee personnel~~ of the riverboat licensee **or operating agent;**
- (iii) a commission employee; or
- (iv) a ~~commission gaming agent.~~ **and**

(~~Q~~) (N) Any other notations deemed necessary by surveillance ~~room personnel employees~~ or the commission to ensure compliance with ~~the Act IC 4-33~~ and this title. ~~and~~

(6) ~~be~~ Retained for at least ninety (90) days.

(b) An incident report must **be as follows:**

- (1) ~~be~~ Made by the person responsible for monitoring the activity.
- (2) Contain details of any incident observed that involved unusual or criminal activity.
- (3) ~~have a copy~~ Provided to a ~~commission gaming agent and the executive director or the executive director's designee.~~
- (4) ~~be~~ Retained a minimum of ninety (90) days.

(c) A visitor's log must **do the following:**

- (1) Include the signature of anyone other than surveillance ~~room personnel employees~~ on duty who access the surveillance room.
- (2) Identify all visitors.
- (3) State **the following:**
 - (A) The department or agency the visitor represents.
 - (~~4~~) ~~state~~ (B) The reason for access to the room.

(~~5~~) (4) Provide the date and time of arrival and departure from the room. ~~and~~

(~~6~~) (5) Be retained a minimum of ninety (90) days.

(d) All surveillance room ~~tapes, recordings,~~ logs, and reports must **be as follows:**

(1) ~~be~~ Retained in a manner to allow them to be easily retrieved by **the following:**

- (A) Time.
- (B) Date.
- (C) ~~The~~ location of activity. ~~and~~
- (D) ~~The~~ type of activity. ~~and~~

(2) ~~be furnished~~ **Provided** to a ~~commission gaming agent or commission employee~~ immediately upon ~~demand.~~ **request.** ~~The riverboat licensee may retain a copy of any tape, log, or report at the riverboat licensee's own expense. (Indiana Gaming Commission; 68 IAC 12-1-8; filed Feb 13, 1996, 5:30 p.m.: 19 IR 1561; readopted filed Nov 25, 2002, 10:11 a.m.: 26 IR 1261; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3339)~~

SECTION 14. 68 IAC 12-1-9 IS AMENDED TO READ AS FOLLOWS:

68 IAC 12-1-9 Maintenance and malfunctions

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3

Affected: IC 4-33

Sec. 9. (a) ~~Maintenance of any~~ Surveillance equipment that is out of service due to ~~maintenance or~~ malfunction must be **as follows:**

(1) Immediately:

(A) reported to ~~the commission a gaming agent; and~~

(~~2~~) ~~resolved~~ (B) **repaired** or:

(i) the equipment replaced with:

(~~A~~) (AA) alternative camera coverage; or

(~~B~~) (BB) live surveillance at the discretion of the ~~commission gaming agent; and or~~

(ii) **activity in the area affected by the malfunction must be ceased and security personnel shall guard the area until coverage is restored.**

(~~3~~) ~~done~~ (2) **Repaired** within twenty-four (24) hours.

(b) **Routine maintenance of surveillance equipment must be completed in one (1) of the following ways:**

(1) **Without compromising any of the surveillance coverage provided by the surveillance system.**

(2) **According to a plan subject to the review and approval of the executive director or the executive director's designee.**

(~~b~~) (c) The ~~commission agent will periodically inspect the~~ surveillance room **may be subject to periodic inspection by gaming agents** to ensure ~~that:~~ **the following:**

- (1) All equipment is working properly.
- (2) No camera views are blocked or distorted by improper lighting or obstructions. ~~and~~

(3) All required surveillance capabilities are in place.
(*Indiana Gaming Commission; 68 IAC 12-1-9; filed Feb 13, 1996, 5:30 p.m.: 19 IR 1562; errata filed May 30, 1996, 10:05 a.m.: 19 IR 2884; readopted filed Nov 25, 2002, 10:11 a.m.: 26 IR 1261; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3340*)

SECTION 15. 68 IAC 12-1-10 IS AMENDED TO READ AS FOLLOWS:

68 IAC 12-1-10 Emergency procedures

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3

Affected: IC 4-33

Sec. 10. (a) In all emergencies:

- (1) ~~the~~ safety of patrons and personnel is the first priority;
- (2) established emergency evacuation plans as set forth in 68 IAC 8-2 must be followed; and
- (3) a ~~commission gaming~~ agent must be notified.

(b) **Where applicable**, the following actions must be taken in all emergencies where sufficient time exists:

- (1) Secure all records.
- (2) Replace all tapes.
- (3) Set recorders for slow speeds, **if utilizing an analog system.**
- (4) Activate all tapes on dedicated cameras.
- (5) Set all other available cameras and recorders with fresh tapes.
- (6) **Take any other necessary steps to ensure that the surveillance system will continue to function appropriately during the emergency.**

(c) **Where applicable**, the following actions must be taken in suspected problem areas:

- (1) Set cameras on that area.
- (2) Activate a fresh tape.

(*Indiana Gaming Commission; 68 IAC 12-1-10; filed Feb 13, 1996, 5:30 p.m.: 19 IR 1562; readopted filed Nov 25, 2002, 10:11 a.m.: 26 IR 1261; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3341*)

SECTION 16. 68 IAC 12-1-11 IS AMENDED TO READ AS FOLLOWS:

68 IAC 12-1-11 Surveillance plan

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3

Affected: IC 4-33

Sec. 11. (a) The **surveillance department of a riverboat licensee, riverboat license applicant, operating agent, or operating agent applicant** must submit a surveillance plan to the executive director **or the executive director's designee for approval** at least sixty (60) days ~~prior to before~~ the commencement of riverboat gambling operations that includes the following:

- (1) A floor plan that shows the placement of all surveillance equipment.

(2) A detailed description of the surveillance system and its equipment.

(b) Alterations to the surveillance plan, **including system changes and upgrades**, shall be submitted to the executive director **or the executive director's designee for approval** at least ~~thirty (30)~~ **fourteen (14)** days ~~prior to before~~ the institution of the alterations.

(c) The **notification of the** alteration must include the following information:

- (1) Details of the change, including **a copy of the applicable areas of the** floor plan.
- (2) The reason for the change.
- (3) Expected results of the change.

(d) ~~The surveillance plan shall be submitted to the executive director for approval. A riverboat licensee can commence operations if a surveillance plan is approved. The executive director shall advise the riverboat licensee of the decision in writing. A riverboat licensee shall not commence operations or institute alterations if until the:~~

- (1) surveillance plan or alterations are ~~disapproved~~ **approved by the executive director or the executive director's designee; and**
- (2) **changes in coverage are examined and approved by a gaming agent.**

(e) **The surveillance department of a riverboat licensee or operating agent shall submit a complete updated copy of the surveillance plan showing the placement of all surveillance equipment by January 31 each year.** (*Indiana Gaming Commission; 68 IAC 12-1-11; filed Feb 13, 1996, 5:30 p.m.: 19 IR 1562; readopted filed Nov 25, 2002, 10:11 a.m.: 26 IR 1261; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3341*)

SECTION 17. 68 IAC 12-1-12 IS AMENDED TO READ AS FOLLOWS:

68 IAC 12-1-12 Surveillance of employees

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3

Affected: IC 4-33

Sec. 12. (a) ~~All employees~~ **An employee** whose duties will be monitored in accordance with this rule must:

- (1) be informed ~~prior to before~~ commencement of ~~their~~ labor that his or her surveillance is a requirement of their employment; **and**
- (b) ~~All employees whose duties will be monitored in accordance with this rule must~~ (2) sign a written statement ~~prior to before~~ the commencement of ~~their~~ employment indicating his or her understanding that he or she will be under surveillance.

(c) ~~(b)~~ **Riverboat licensees and operating agents** must maintain each signed statement until one (1) year after termination of employment of the employee.

Final Rules

~~(d)~~ (c) An updated statement must be signed before the commencement of any:

- (1) new position; or
 - (2) rehire into any previous position;
- provided the new position requires surveillance of the employee.

~~(e)~~ (d) All areas under surveillance and accessible only to employees must display a notice clearly stating that the area is under surveillance. (*Indiana Gaming Commission; 68 IAC 12-1-12; filed Feb 13, 1996, 5:30 p.m.: 19 IR 1563; errata filed May 30, 1996, 10:05 a.m.: 19 IR 2884; readopted filed Nov 25, 2002, 10:11 a.m.: 26 IR 1261; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3341*)

SECTION 18. 68 IAC 12-1-13 IS AMENDED TO READ AS FOLLOWS:

68 IAC 12-1-13 Violation of rule

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3
Affected: IC 4-33

Sec. 13. A **riverboat licensee or operating agent** who is not in compliance with this rule is subject to disciplinary action ~~pursuant to~~ **under** 68 IAC 13. (*Indiana Gaming Commission; 68 IAC 12-1-13; filed Feb 13, 1996, 5:30 p.m.: 19 IR 1563; readopted filed Nov 25, 2002, 10:11 a.m.: 26 IR 1261; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3342*)

SECTION 19. 68 IAC 12-1-14 IS AMENDED TO READ AS FOLLOWS:

68 IAC 12-1-14 Waiver of requirements

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3
Affected: IC 4-33

Sec. 14. The executive director or the commission may waive, restrict, or alter any requirement or procedure set forth in this rule if the executive director or the commission determines that the requirement or procedure is impractical or burdensome and the waiver, restriction, or alteration:

- (1) is in the best interest of the public and the gaming industry; and is
- (2) **does not outside the technical requirements necessary to serve defeat the purpose of the requirement or procedure this rule.**

(*Indiana Gaming Commission; 68 IAC 12-1-14; filed Feb 13, 1996, 5:30 p.m.: 19 IR 1563; readopted filed Nov 25, 2002, 10:11 a.m.: 26 IR 1261; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3342*)

SECTION 20. 68 IAC 12-1-15, AS AMENDED AT 28 IR 529, SECTION 11, IS AMENDED TO READ AS FOLLOWS:

68 IAC 12-1-15 Reports by the executive director

Authority: IC 4-33-4-1; IC 4-33-4-2; IC 4-33-4-3
Affected: IC 4-33; IC 5-14-1.5-6.1

Sec. 15. The executive director **or the executive director's designee** shall report any action ~~he or she has taken or contem-~~

~~plates taking by the executive director~~ under this rule with respect to this rule to the commission at:

- (1) the next meeting held under 68 IAC 1-2-5; or
- (2) an executive session held under IC 5-14-1.5-6.1.

(*Indiana Gaming Commission; 68 IAC 12-1-15; filed Feb 13, 1996, 5:30 p.m.: 19 IR 1563; readopted filed Nov 25, 2002, 10:11 a.m.: 26 IR 1261; filed Sep 30, 2004, 11:05 a.m.: 28 IR 529; filed Jun 2, 2006, 4:45 p.m.: 29 IR 3342*)

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Approved by Governor: June 2, 2006

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IC 4-22-7-5(c) Notice from Secretary of State Regarding Documents Incorporated by Reference: None Received by Publisher

Small Business Regulatory Coordinator: Lea Ellingwood, Indiana Gaming Commission, 115 West Washington Street, South Tower, Suite 950, Indianapolis, IN 46204, (317) 234-2974, lellingwood@igc.in.gov

TITLE 312 NATURAL RESOURCES COMMISSION

LSA Document #05-248(F)

DIGEST

Amends 312 IAC 16-5-4 to authorize the director of the Department of Natural Resources to grant a variance from the requirement to install an intermediate string of casing as a result of amendments to IC 14-37-7-3 (P.L.80-2005, SECTION 6), which requires the running of an intermediate string of casing, whether drilled through a pillar or not, to 50 feet below the base of a commercially mineable coal resource for any oil and gas well drilled on lands underlain by an inactive underground mine or on lands within the permit boundaries of and active underground mine permitted under IC 14-34, and which variance is authorized under specific circumstances upon receipt of a written application for such variance, and to outline the provisions necessary for consideration of a variance request that includes well drilling in a manner that maintains structural integrity, is protective of the environment, and for which written consent from the coal operator of the underground mine has been granted. Amends 312 IAC 16-5-5 to correct an administrative code citation. Effective 30 days after filing with the Secretary of State.

312 IAC 16-5-4

312 IAC 16-5-5

SECTION 1. 312 IAC 16-5-4 IS AMENDED TO READ AS FOLLOWS:

312 IAC 16-5-4 Protection of coal resources

Authority: IC 14-37-3-11

Affected: IC 4-21.5; IC 14-34; IC 14-37-7

Sec. 4. (a) **Except as provided in subsection (b)**, if a well for oil and gas purposes is proposed to be drilled on lands:

- (1) underlaid by an inactive underground mine; or ~~on lands~~
- (2) within the permit boundaries of an active underground mine permitted under IC 14-34;

and if the well is completed as a well for oil and gas purposes, an owner or operator shall run an intermediate string of casing from the surface to a point at least fifty (50) feet below the base of the commercially mineable coal resources or the mine floor, whether drilled through a pillar or not.

(b) **Upon written application to the director by a person that proposes to drill a well described in subsection (a), the director may grant a variance from the requirements of subsection (a) if, with respect to a proposed well on land described in:**

- (1) subsection (a)(1), written consent to the variance is given by:
 - (A) the permittee under IC 14-34; or
 - (B) the person that has the right to develop the coal resource; or
- (2) subsection (a)(2), written consent to the variance is given by the coal mine operator under IC 14-34.

(c) **If a variance is granted under subsection (b), the well must be completed as follows:**

- (1) **In the manner required under this article.**
- (2) **In a manner that prevents the following:**
 - (A) Waste.
 - (B) Fresh water pollution.
 - (C) Blowouts.
 - (D) Cavings.
 - (E) Seepages.
 - (F) Fires.
 - (G) **Unreasonably detrimental effects upon fish, wildlife, and botanical resources.**

~~(b)~~ (d) A person engaged in the production of commercially mineable coal resources may file with the division a dated mine plan showing the workable limits of a proposed underground mine on lands for which the person has title or a legal interest, but for which an intermediate string is not required under subsection (a). The person may file amendments to its proposed underground mine.

~~(c)~~ (e) If a well is drilled and completed as a well for oil and gas purposes:

- (1) through a commercially mineable coal resource; and
- (2) within an area for which a mine plan is filed under subsection ~~(b)~~; (d);

an owner or operator shall set a production string of casing, properly centralized and cemented, as documented by a sonic

cement bond-variable density log.

~~(d)~~ (f) An owner or operator shall provide at least forty-eight (48) hours notice to the division and to the person who filed the mine plan before commencing logging operations under subsection ~~(c)~~; (e). The person who filed the mine plan is entitled to:

- (1) be present during logging operations; and ~~to~~
- (2) examine the log.

~~(e)~~ (g) The division shall determine the adequacy of cement bonding, and, in the event of a bonding failure between fifty (50) feet below and one hundred (100) feet above the commercially mineable coal resource, an owner or operator must perform remedial action, as ordered by the commission, that results in adequate bonding.

~~(f)~~ (h) Within thirty (30) days of commencing logging operations, an owner or operator must provide the division and the person who filed the mine plan with a copy of the sonic cement bond-variable density log.

~~(g)~~ (i) Preparation of the log required under subsection ~~(c)~~ (e) and any remedial action required under subsection ~~(c)~~ (g) are at the expense of the owner or operator.

~~(h)~~ (j) If a well is drilled and completed as a well for oil and gas purposes through a commercially mineable coal resource, except a coal resource identified in subsection (a) or subsections ~~(b)~~ (d) through ~~(g)~~; (i), that resource shall be protected by a properly cemented, centralized production string of casing.

~~(i)~~ (k) The division shall notify a permit applicant if the application is within the permit boundaries of an underground mine:

- (1) permitted under IC 14-34; ~~or~~
- (2) for which a mine plan has been filed as provided in subsections ~~(b)~~ (d) through ~~(g)~~ (i); or
- (3) which contains commercially mineable coal resources as set forth in section 5 of this rule.

No permit may be issued except under IC 4-21.5 and 312 IAC 3.

~~(j)~~ (l) Nothing in this section shall be construed to relieve an owner or operator from compliance with sections 19 and 20 of this rule. (*Natural Resources Commission; 312 IAC 16-5-4; filed Feb 23, 1998, 11:30 a.m.: 21 IR 2338; readopted filed Nov 17, 2004, 11:00 a.m.: 28 IR 1315; filed May 12, 2006, 10:28 a.m.: 29 IR 3343*)

SECTION 2. 312 IAC 16-5-5 IS AMENDED TO READ AS FOLLOWS:

312 IAC 16-5-5 Identification of commercially mineable coal resources

Authority: IC 14-37-3-11

Affected: IC 4-21.5; IC 14-37

Sec. 5. (a) The location of known commercially mineable coal resources is set forth in Cementing Depths for Mineable Coals, 1984 edition, as prepared by the Indiana geological survey. Upon receipt of a permit application under IC 14-37 and this article, the division shall determine whether the application is for an area known to contain a commercially mineable coal resource.

(b) A person may seek to revise Cementing Depths of Mineable Coals by filing a written request for an informal hearing under ~~310 IAC 16-2-3~~ **312 IAC 16-2-3**.

(c) The location of commercially mineable coal resources referenced in Cementing Depths for Mineable Coals is presumed to be complete and accurate, but the presumption may be rebutted by an affected person under IC 4-21.5 and 312 IAC 3-1. (*Natural Resources Commission; 312 IAC 16-5-5; filed Feb 23, 1998, 11:30 a.m.: 21 IR 2339; readopted filed Nov 17, 2004, 11:00 a.m.: 28 IR 1315; filed May 12, 2006, 10:28 a.m.: 29 IR 3343*)

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Small Business Regulatory Coordinator: James AmRhein, Assistant Director, Permitting and Compliance, Department of Natural Resources, Division of Oil and Gas, 402 West Washington Street, Room 293, Indianapolis, IN 46204, (317) 232-6961, jamrhein@dnr.in.gov

TITLE 312 NATURAL RESOURCES COMMISSION

LSA Document #05-261(F)

DIGEST

Amends 312 IAC 9-3-2 and adds 312 IAC 9-3-18.5, concerning the hunting of white-tailed deer possessed under a game breeder license and the taking, possessing, and releasing of exotic mammals, to prohibit the taking and releasing of the exotic mammals described in this rule. Adds 312 IAC 9-10-21 concerning cervidae possession permits. Effective 30 days after filing with the Secretary of State.

312 IAC 9-3-2

312 IAC 9-3-18.5

312 IAC 9-10-21

SECTION 1. 312 IAC 9-3-2, AS AMENDED AT 28 IR 536, SECTION 3, IS AMENDED TO READ AS FOLLOWS:

312 IAC 9-3-2 General requirements for deer; exemptions; tagging; tree blinds; maximum taking of antlered deer in a calendar year

Authority: IC 14-22-2-6

Affected: IC 14-22-11-1; IC 14-22-11-11

Sec. 2. (a) This section and sections 3 through 10 of this rule govern the:

- (1) hunting;
- (2) transportation; and
- (3) disposal;

of deer.

(b) Species of deer other than white-tailed deer (*Odocoileus virginianus*) are exempted from **the following**:

- (1) This section. ~~and~~
- (2) Sections 3 through 9 of this rule.

A person who claims the exemption provided under this subsection must prove the deer is other than a white-tailed deer.

(c) The licenses identified by sections 3 through 8 of this rule are nonexclusive. An individual may apply for one (1) or more of these licenses.

(d) Before September 1, 2007, a person must not take more than one (1) antlered deer during the seasons for an annual deer license.

(e) The use or aid of:

- (1) a food product that is transported and placed for consumption;
- (2) salt;
- (3) mineral blocks;
- (4) prepared solid or liquid intended for ingestion (herein called bait);
- (5) snares;
- (6) dogs; or
- (7) other domesticated animals;

to take deer is prohibited. A person must not hunt by the aid of bait or on or over a baited area. An area is considered baited for ten (10) days after the removal of the bait or the baited soil. Hunting an orchard or another area, which may be attractive to deer as the result of normal agricultural activity, is not prohibited. The use of manufactured scents and lures or similar chemical or natural attractants is not prohibited.

(f) The hunting of white-tailed deer possessed under the authority of a game breeder license under 312 IAC 9-10-4 is prohibited.

~~(f)~~ (g) Except as provided under IC 14-22-11-1 and IC 14-22-11-11, a person must not hunt:

- (1) deer unless the person possesses a completed and signed

license bearing the person's name; The license must be accompanied by a temporary transportation tag bearing the license number and the year of issuance. A person must not hunt or

(2) with a deer license or tag issued to another person.

(g) The temporary transportation tag described in subsection (f) ~~(h)~~ **A piece of paper** must, immediately upon taking a deer, be notched as to state the following:

(1) The name and address of the person.

(2) The license number (if applicable).

(3) The sex of the deer. and

(4) The month and day of the kill. A tag that is notched other than three (3) times is void. A person must not tag a deer other than with a tag issued to the person who took the deer was taken.

A deer leg must be tagged with the piece of paper before leaving the field. A deer that is in the field is not required to be tagged if the person who kills takes the deer maintains immediate custody of, and constant visual contact with, the deer carcass.

~~(h)~~ (i) A person who takes a deer must cause delivery of the deer carcass to an official checking station for registration on the occurrence of the earlier of ~~one (1)~~ of the following:

(1) Within forty-eight (48) hours of the taking of the deer.

(2) Before the deer is removed from this state.

The person who delivers the deer carcass to an official checking station for registration must provide accurate information for the check station logs.

~~(j)~~ (j) After the checking station operator records the permanent seal number on the log and collects the upper portion of the license, where applicable, along with the temporary transportation tag, the hunter is provided with that seal. The seal must be affixed by the hunter and sealed to prevent its removal (without cutting piece of paper described in subsection (h), the operator shall give the seal or the body part to which it is affixed), before processing of the deer begins, by affixing person. The person must immediately affix the seal:

(1) between a tendon and bone;

(2) through a section of skin or flesh; or

(3) around a branched antler;

to prevent its removal (without cutting the seal or the body part to which it is affixed). The seal must be maintained until processing of the deer begins.

~~(k)~~ (k) The checking station operator must do the following:

(1) Accurately and legibly complete all forms provided by the department. and must

(2) Make those forms available to department personnel upon request.

(k) An individual authorized to act under this subsection must attach to a deer carcass a paper that states the name and address of the individual and the date and sex of the deer taken. The

requirements of subsections (f) through (g) also apply except to the extent those subsections identify the physical characteristics of a tag. The individuals authorized to act under this subsection are as follows:

(1) A lifetime license holder.

(2) A youth license holder.

(3) For a deer taken on a landowner's land, each of the following:

(A) The resident landowner.

(B) The spouse of the resident landowner.

(C) A child of the resident landowner who is living with the landowner.

(4) For a deer taken on farmland leased from another person, each of the following:

(A) The resident lessee who farms the land.

(B) The spouse of the resident lessee.

(C) A child of the resident lessee who is living with the lessee.

(5) An Indiana serviceman or servicewoman who is hunting under IC 14-22-11-11.

(l) A person must not erect, place, or hunt from a permanent tree blind on state-owned lands. A tree blind placed on:

(1) state-owned or state-leased lands;

(2) U.S. Forest Service lands;

(3) the Muscatatuck National Wildlife Refuge; or

(4) the Big Oaks National Wildlife Refuge;

must be portable and may be left overnight only between September 1 and January 10. A fastener used in conjunction with a tree blind and a tree or pole climber that penetrates a tree more than one-half (½) inch is prohibited. Each portable tree blind must be legibly marked with the name, address, and telephone number of the owner of the tree blind.

(m) The head of a deer must remain attached to the carcass until the tag is attached and locked at the deer checking station.

(n) The use of infrared sensors to locate or take deer is prohibited. It is unlawful to A person must not hunt or to retrieve deer with the aid of an infrared detector.

(o) Notwithstanding subsection (e), dogs may be used only while on a leash to track or trail wounded deer.

(p) Notwithstanding subsection (e):

(1) donkeys;

(2) mules; and

(3) horses;

may be used for transportation to and from a hunt but may not be used while hunting.

(q) The possession of an electronic deer call is prohibited. A person must not hunt deer with the aid of an electronic deer call. (Natural Resources Commission; 312 IAC 9-3-2; filed May 12, 1997, 10:00 a.m.: 20 IR 2702; filed Dec 26, 2001, 2:40 p.m.: 25 IR 1528; readopted filed Jul 28, 2003, 12:00 p.m.: 27 IR 286;

Final Rules

filed Sep 23, 2004, 3:00 p.m.: 28 IR 536; filed May 12, 2006, 10:38 a.m.: 29 IR 3344)

SECTION 2. 312 IAC 9-3-18.5 IS ADDED TO READ AS FOLLOWS:

312 IAC 9-3-18.5 Exotic mammals

Authority: IC 14-22-2-6; IC 14-22-32-6

Affected: IC 14-8-2-278; IC 14-22; IC 15-2.1-24

Sec. 18.5. (a) A person must not take, as defined by IC 14-8-2-278, an exotic mammal that is a species from any of the following families of mammals:

- (1) Bradypodidae (tree sloth).
- (2) Bovidae (gazelle, bighorn sheep, antelope, and wildebeest), except for domestic cattle (genus *Bos*, including all dairy and beef animals) and buffalo (*Bison bison*).
- (3) Camelidae (camel and llama).
- (4) Canidae (jackal, wild dog, and other exotic foxes).
- (5) Cebidae (marmoset).
- (6) Cercopithecidae (baboon and monkey).
- (7) Cervidae (elk, moose, caribou, and other exotic deer).
- (8) Dasypodidae (armadillo).
- (9) Elephantidae (elephant).
- (10) Equidae (wild horse and zebra), except for domestic horses.
- (11) Felidae (mountain lion, lynx, tiger, and other exotic cats).
- (12) Giraffidae (giraffe and okapi).
- (13) Hippopotamidae (hippopotamus).
- (14) Hyenidae (hyaena).
- (15) Macropodidae (kangaroo and wallaby).
- (16) Myrmecophagidae (anteater).
- (17) Orycteropodidae (aardvark).
- (18) Pongidae (chimpanzee, bonobo, and gorilla).
- (19) Procaviidae (hyrax).
- (20) Protelidae (aardwolf).
- (21) Rhinocerotidae (rhinoceros).
- (22) Suidae (wild boar and other exotic swine), except for domestic swine.
- (23) Tapiridae (tapir).
- (24) Tayassuidae (javelina and peccary).
- (25) Tragulidae (chevrotain).
- (26) Ursidae (bear).
- (27) A hybrid or genetically altered mammal of any of these families.

Exempted from this section are the following species of mammals that are not considered to be exotic mammals: white-tailed deer, bobcat, red fox, gray fox, and coyote.

(b) Notwithstanding subsection (a), a person may take an exotic mammal only if the exotic mammal is:

- (1) taken by a resident landowner or tenant while causing damage to property that is owned or leased by the landowner or tenant; or
- (2) a species from the family:
 - (A) suidae and:

- (i) has been released or escaped from captivity; or
- (ii) is a member of a breeding population in the wild; or
- (B) bovidae, camelidae, or cervidae and slaughtered in accordance with IC 15-2.1-24.

(c) A person may not possess an exotic mammal that is a species from a family listed in subsection (a) except as otherwise provided by statute or this article.

(d) A person:

- (1) may not release an exotic mammal that is a species from a family listed in subsection (a) into the wild in Indiana except as otherwise provided by statute or this article; and
- (2) must report the escape of any exotic mammal listed in subsection (a) to a conservation officer within twenty-four (24) hours.

(e) As used in this rule, "exotic mammal" means a species that is:

- (1) not native to Indiana; or
- (2) extirpated from Indiana and either a:
 - (A) wild animal; or
 - (B) feral animal other than a dog or cat.

(Natural Resources Commission; 312 IAC 9-3-18.5; filed May 12, 2006, 10:38 a.m.: 29 IR 3346)

SECTION 3. 312 IAC 9-10-21 IS ADDED TO READ AS FOLLOWS:

312 IAC 9-10-21 Cervidae possession permit

Authority: IC 14-22-2-4; IC 14-22-2-6; IC 14-22-6-1; IC 14-22-32

Affected: IC 4-21.5; IC 14-22

Sec. 21. (a) Except as provided in subsection (b), this section establishes the requirements that a person must satisfy to possess one (1) or more species of exotic mammals from the cervidae family.

(b) Exempted from this section is an accredited zoological park, circus, carnival, or research facility licensed under 9 CFR Chapter 1, Subchapter A.

(c) An application for a cervidae possession permit for one (1) or more of the following species of exotic mammals in the cervidae family (common names are included for public convenience, but the scientific names control) must be made on a departmental form:

- (1) Deer (all species, except white-tailed deer, *Odocoileus virginianus*).
- (2) Elk (*Cervus canadensis*).
- (3) Caribou (all species).
- (4) Moose (*Alces alces*).
- (5) A hybrid or genetically altered mammal of any of the cervidae family.

(d) Each cage or enclosure will be inspected by a conservation officer before a permit may be issued. An application for a permit under this section must be made within five (5) days after the:

- (1) acquisition of an animal within Indiana; or
- (2) importation of an animal into Indiana.

(e) The enclosure must have a perimeter fence consisting of at least a single eight (8) foot fence. Each cage or enclosure used to house animals shall be large enough to provide each animal with ample space for exercise and to avoid overcrowding. All chainlink or welded wire edges shall be smoothly secured to prevent injury to the animals and be kept properly repaired. Night quarters and holding pens may not be used as primary housing. The following shall be provided as required for the comfort of the particular species of animal:

- (1) Fresh water.
- (2) Windbreaks.
- (3) Shelters.
- (4) Shade.
- (5) Bedding.

Each animal shall be handled, housed, and transported in a sanitary and humane manner. An enclosure used to house the animals must be provided with sufficient drainage to prevent standing water from accumulating. Upon a request by a conservation officer, any cage or other enclosure must be made available for inspection.

(f) Each animal possessed under this section must be lawfully acquired. At least one (1) of the following shall be presented for inspection upon the request of a conservation officer:

- (1) A receipted invoice.
- (2) A bill of lading.
- (3) Other satisfactory evidence of lawful acquisition.

Documentation in the form of a copy of a valid cervidae possession permit or valid dated receipt that establishes lawful acquisition or ownership must accompany any transportation of the animals.

(g) A permit holder must report the escape of any mammal possessed under this section to a conservation officer within twenty-four (24) hours. No animals possessed under this section may be released.

(h) A permit holder must comply with all applicable state, local, or other federal laws. An animal possessed under this section may be administered a pharmaceutical product approved by a state or federal agency for the purpose of prevention or treatment of any of the following:

- (1) Malnutrition.
- (2) Illness.
- (3) Disease.
- (4) Injury.
- (5) Stress.

A licensed veterinarian may administer to an animal an

immobilizing agent, tranquilizer, or drug for euthanasia in compliance with all state and federal laws.

(i) A person must not sell a wild animal possessed under this section if the person knows or should know the animal is diseased.

(j) A permit holder must do the following:

(1) Record all transactions by which a wild animal possessed under this section is:

- (A) sold;
- (B) traded;
- (C) loaned;
- (D) bartered; or
- (E) given;

to another person on a departmental form or computerized record.

(2) Keep a copy of the transaction record on the premises of the permit holder for at least two (2) years after the transaction and provide a copy to a conservation officer upon request.

(3) Issue a valid, dated receipt for all animals sold, traded, bartered, or gifted and include the following information:

- (A) The cervidae possession permit number.
- (B) The buyer's and seller's name and address.
- (C) The number of animals sold.
- (D) The species of the animal sold.

(k) A permit expires on December 31 of the year the permit is issued. The permit holder must provide an annual report to the division by February 15. The annual report shall include for each species possessed under this permit the number:

- (1) bought;
- (2) sold;
- (3) born;
- (4) traded;
- (5) gifted;
- (6) of deaths; and
- (7) on hand.

(l) A conservation officer may enter the premises of the permit holder at all reasonable hours to inspect those premises and any records relative to the permit. The conservation officer shall immediately notify the permit holder if the inspection reveals that the wild animals are being kept under unsanitary or inhumane conditions. The conservation officer may make a second inspection after ten (10) days, and:

- (1) the permit may be suspended or revoked under IC 4-21.5; and
- (2) the wild animals may be confiscated if the permit holder fails to comply with a provision of the permit.

(m) A permit may be suspended, denied, or revoked under IC 4-21.5 if the permit holder fails to comply with any of the following:

Final Rules

(1) A provision of a permit issued under this section.

(2) All applicable state, local, or other federal laws.

(Natural Resources Commission; 312 IAC 9-10-21; filed May 12, 2006, 10:38 a.m.: 29 IR 3346)

LSA Document #05-261(F)

Notice of Intent Published: October 1, 2005; 29 IR 55

Proposed Rule Published: February 1, 2006; 29 IR 1727

Hearing Held: February 27, 2006

Approved by Attorney General: April 28, 2006

Approved by Governor: May 12, 2006

Filed with Secretary of State: May 12, 2006, 10:38 a.m.

IC 4-22-7-5(c) Notice from Secretary of State Regarding Documents Incorporated by Reference: None Received by Publisher

Small Business Regulatory Coordinator: Gregg McCollam, Assistant Director, Division of Fish and Wildlife, Department of Natural Resources, 402 W. Washington Street, Room W273, Indianapolis, Indiana 46204, (317) 233-9382, gmccollam@dnr.in.gov

TITLE 312 NATURAL RESOURCES COMMISSION

LSA Document #05-288(F)

DIGEST

Amends 312 IAC 16-1 to delete a citation to 312 IAC 17-3, the enabling statute for which was repealed by P.L.80-2005, SECTION 6, and to add definitions for eight terms utilized within IC 14-37-7 and 312 IAC 16-5-4. Effective 30 days after filing with the Secretary of State.

312 IAC 16-1-1	312 IAC 16-1-32.6
312 IAC 16-1-2.5	312 IAC 16-1-39.6
312 IAC 16-1-28.3	312 IAC 16-1-39.8
312 IAC 16-1-31.2	312 IAC 16-1-52
312 IAC 16-1-32.5	

SECTION 1. 312 IAC 16-1-1 IS AMENDED TO READ AS FOLLOWS:

312 IAC 16-1-1 Definitions

Authority: IC 14-37-3

Affected: IC 14-37

Sec. 1. The definitions in this rule apply throughout this article. ~~and 312 IAC 17-3.~~ *(Natural Resources Commission; 312 IAC 16-1-1; filed Feb 23, 1998, 11:30 a.m.: 21 IR 2326; readopted filed Nov 17, 2004, 11:00 a.m.: 28 IR 1315; filed May 25, 2006, 3:15 p.m.: 29 IR 3348)*

SECTION 2. 312 IAC 16-1-2.5 IS ADDED TO READ AS FOLLOWS:

312 IAC 16-1-2.5 “Active underground mine” defined

Authority: IC 14-37-3

Affected: IC 14-34; IC 14-37

Sec. 2.5. “Active underground mine” means an underground coal mine permitted under IC 14-34 that is currently producing coal. *(Natural Resources Commission; 312 IAC 16-1-2.5; filed May 25, 2006, 3:15 p.m.: 29 IR 3348)*

SECTION 3. 312 IAC 16-1-28.3 IS ADDED TO READ AS FOLLOWS:

312 IAC 16-1-28.3 “Inactive underground mine” defined

Authority: IC 14-37-3

Affected: IC 14-34-19; IC 14-37

Sec. 28.3. “Inactive underground mine” means an underground coal mine within the jurisdiction of IC 14-34, except an abandoned coal mine under the jurisdiction of IC 14-34-19 that is not currently producing coal. *(Natural Resources Commission; 312 IAC 16-1-28.3; filed May 25, 2006, 3:15 p.m.: 29 IR 3348)*

SECTION 4. 312 IAC 16-1-31.2 IS ADDED TO READ AS FOLLOWS:

312 IAC 16-1-31.2 “Intermediate string of casing” defined

Authority: IC 14-37-3

Affected: IC 14-37

Sec. 31.2. “Intermediate string of casing” means a length of pipe set below the surface casing string, but before the production casing is run, to isolate one (1) or more zones. *(Natural Resources Commission; 312 IAC 16-1-31.2; filed May 25, 2006, 3:15 p.m.: 29 IR 3348)*

SECTION 5. 312 IAC 16-1-32.5 IS ADDED TO READ AS FOLLOWS:

312 IAC 16-1-32.5 “Mine floor” defined

Authority: IC 14-37-3

Affected: IC 14-37

Sec. 32.5. “Mine floor” means the upper surface of a stratum underlying a coal seam, whether or not the coal seam has been extracted. *(Natural Resources Commission; 312 IAC 16-1-32.5; filed May 25, 2006, 3:15 p.m.: 29 IR 3348)*

SECTION 6. 312 IAC 16-1-32.6 IS ADDED TO READ AS FOLLOWS:

312 IAC 16-1-32.6 “Mine plan” defined

Authority: IC 14-37-3

Affected: IC 14-37

Sec. 32.6. “Mine plan” means a map filed under 312 IAC 16-5-4(b) by a person having title or legal interest showing the land on which a commercially mineable coal resource exists. *(Natural Resources Commission; 312 IAC 16-1-32.6; filed May 25, 2006, 3:15 p.m.: 29 IR 3348)*

SECTION 7. 312 IAC 16-1-39.6 IS ADDED TO READ AS FOLLOWS:

312 IAC 16-1-39.6 “Permit boundary” defined

Authority: IC 14-37-3
Affected: IC 14-34; IC 14-37

Sec. 39.6. “Permit boundary” means that area on which mining operations will affect the ground surface or in which underground mine workings are, or will be, located as designated on the maps approved by the division of reclamation as a part of the mining permit issued under IC 14-34. *(Natural Resources Commission; 312 IAC 16-1-39.6; filed May 25, 2006, 3:15 p.m.: 29 IR 3349)*

SECTION 8. 312 IAC 16-1-39.8 IS ADDED TO READ AS FOLLOWS:

312 IAC 16-1-39.8 “Pillar” defined

Authority: IC 14-37-3
Affected: IC 14-37

Sec. 39.8. “Pillar” means a column of coal or rock remaining after removal of coal for the purpose of supporting the overlying strata and materials. *(Natural Resources Commission; 312 IAC 16-1-39.8; filed May 25, 2006, 3:15 p.m.: 29 IR 3349)*

SECTION 9. 312 IAC 16-1-52 IS ADDED TO READ AS FOLLOWS:

312 IAC 16-1-52 “Workable limits” defined

Authority: IC 14-37-3
Affected: IC 14-37

Sec. 52. “Workable limits” means the boundary of the coal resource that can be mined using current mining technology. *(Natural Resources Commission; 312 IAC 16-1-52; filed May 25, 2006, 3:15 p.m.: 29 IR 3349)*

LSA Document #05-288(F)

Notice of Intent Published: November 1, 2005; 29 IR 576

Proposed Rule Published: February 1, 2006; 29 IR 1733

Hearing Held: February 27, 2006

Approved by Attorney General: May 12, 2006

Approved by Governor: May 24, 2006

Filed with Secretary of State: May 25, 2006, 3:15 p.m.

IC 4-22-7-5(c) Notice from Secretary of State Regarding Documents Incorporated by Reference: None Received by Publisher

Small Business Regulatory Coordinator: James AmRhein, Assistant Director, Permitting and Compliance, Department of Natural Resources, Division of Oil and Gas, 402 West Washington Street, Room 293, Indianapolis, IN 46204, (317) 232-6961, jamrhein@dnr.in.gov

TITLE 326 AIR POLLUTION CONTROL BOARD

LSA Document #04-182(F)

DIGEST

Adds 326 IAC 3-8 concerning compliance assurance monitoring. Effective 30 days after filing with the Secretary of State.

HISTORY

First Notice: July 1, 2004, Indiana Register (27 IR 3349).

Second Notice: July 1, 2005, Indiana Register (28 IR 3057).

Notice of First Hearing: July 1, 2005, Indiana Register (28 IR 3057).

Change of Hearing Notice: October 1, 2005, Indiana Register (29 IR 51).

Date of First Hearing: December 7, 2005.

Proposed Rule and Notice of Second Hearing: January 1, 2006, Indiana Register (29 IR 1253).

Change of Hearing Notice: February 1, 2006, Indiana Register (29 IR 1581).

Date of Second Hearing: March 1, 2006.

326 IAC 3-8

SECTION 1. 326 IAC 3-8 IS ADDED TO READ AS FOLLOWS:

Rule 8. Compliance Assurance Monitoring Requirements

326 IAC 3-8-1 Applicability; incorporation by reference of federal standards

Authority: IC 13-14-8; IC 13-17-3-4; IC 13-17-3-11; IC 13-17-3-12
Affected: IC 13-11; IC 13-17

Sec. 1. (a) This rule applies to pollutant-specific emission units at Title V sources that meet the applicability criteria of 40 CFR 64.2, except for backup utility units exempt under 40 CFR 64.2(b). For purposes of this rule, the definitions in 40 CFR 64 shall apply in any conflict between definitions in 326 IAC 3-4-1 and 40 CFR 64.

(b) References to:

(1) “section 70.6(a)(3)(i) of this chapter” shall mean 326 IAC 2-7-5(3)(A);

(2) “section 70.6(a)(3)(i)(B) of this chapter” shall mean 326 IAC 2-7-5(3)(A)(ii);

(3) “section 70.6(a)(3)(ii) of this chapter” shall mean 326 IAC 2-7-5(3)(B);

(4) “section 70.6(a)(3)(iii) of this chapter” shall mean 326 IAC 2-7-5(3)(C);

(5) “section 70.7(f)(1)(i) of this chapter” shall mean 326 IAC 2-7-9(a)(1);

(6) “section 70.7(f)(1)(iii) of this chapter” shall mean 326 IAC 2-7-9(a)(3)(A) and 326 IAC 2-7-9(a)(3)(B); and

(7) “section 70.7(f)(1)(iv) of this chapter” shall mean 326 IAC 2-7-9(a)(3)(C).

(c) The air pollution control board incorporates by

reference 40 CFR 64, "Compliance Assurance Monitoring"*.

*These documents are incorporated by reference. Copies may be obtained from the Government Printing Office, 732 North Capitol Street NW, Washington D.C. 20401 or are also available for review and copying at the Indiana Department of Environmental Management, Office of Air Quality, Indiana Government Center-North, Tenth Floor, 100 North Senate Avenue, Indianapolis, Indiana 46204. (*Air Pollution Control Board; 326 IAC 3-8-1; filed May 31, 2006, 9:30 a.m.: 29 IR 3349*)

LSA Document #04-182(F)

Proposed Rule Published: January 1, 2006; 29 IR 1253

Hearing Held: March 1, 2006

Approved by Attorney General: May 18, 2006

Approved by Governor: May 31, 2006

Filed with Secretary of State: May 31, 2006, 9:30 a.m.

IC 4-22-7-5(c) Notice from Secretary of State Regarding Documents Incorporated by Reference: None Received by Publisher

TITLE 326 AIR POLLUTION CONTROL BOARD

LSA Document #05-166(F)

DIGEST

Amends 326 IAC 8-1-6 to exempt boat manufacturing facilities that are subject to 326 IAC 20-48 and reinforced plastics composites production facilities that are subject to 326 IAC 20-56 from 326 IAC 8-1-6. Effective 30 days after filing with the Secretary of State.

HISTORY

First Notice of Comment Period: July 1, 2005, Indiana Register (28 IR 3056).

Second Notice and Notice of First Hearing: October 1, 2005, Indiana Register (29 IR 214).

Date of First Hearing: December 7, 2005.

Proposed Rule and Notice of Second Hearing: January 1, 2006, Indiana Register (29 IR 1259).

Date of Second Hearing: March 1, 2006

Final Adopted: March 1, 2006.

326 IAC 8-1-6

SECTION 1. 326 IAC 8-1-6 IS AMENDED TO READ AS FOLLOWS:

326 IAC 8-1-6 New facilities; general reduction requirements

Authority: IC 13-14-8; IC 13-17-3-4; IC 13-17-3-11

Affected: IC 13-15; IC 13-17

Sec. 6. New facilities (as of January 1, 1980) ~~which that:~~

(1) have potential emissions of ~~twenty-two and seven-tenths~~ (22.7) megagrams (~~twenty-five~~ (25) tons) or more per year;

(2) are located anywhere in the state; ~~which and~~

(3) are not otherwise regulated by:

(A) other provisions of this article; ~~(326 IAC 8);~~

(B) **326 IAC 20-48; or**

(C) **326 IAC 20-56;**

shall reduce VOC emissions using best available control technology (BACT). (*Air Pollution Control Board; 326 IAC 8-1-6; filed Mar 10, 1988, 1:20 p.m.: 11 IR 2530; filed May 25, 2006, 2:30 p.m.: 29 IR 3350*)

LSA Document #05-166(F)

Proposed Rule Published: January 1, 2006; 29 IR 1259

Hearing Held: February 1, 2006

Approved by Attorney General: May 11, 2006

Approved by Governor: May 24, 2006

Filed with Secretary of State: May 25, 2006, 2:30 p.m.

IC 4-22-7-5(c) Notice from Secretary of State Regarding Documents Incorporated by Reference: None Received by Publisher

Small Business Regulatory Coordinator: Sandra El-Yusuf, IDEM Compliance and Technical Assistance Program, OPPTA - MC60-04, 100 N. Senate Avenue, W-041, Indianapolis, IN 46204-2251, (317) 232-8578, selyusuf@idem.in.gov

Small Business Assistance Program Ombudsman: Eric Levenhagen, IDEM Small Business Assistance Program Ombudsman, External Affairs - MC50-01, 100 N. Senate Avenue, IGCN 1301, Indianapolis, IN 46204-2251, (317) 234-3386, elevenha@idem.in.gov

TITLE 329 SOLID WASTE MANAGEMENT BOARD

LSA Document #05-85(F)

DIGEST

Adds 329 IAC 3.1-6-7 to conditionally exclude from regulation under 329 IAC 3.1 wastewater treatment sludge from the conversion coating of aluminum, hazardous waste code F019, generated by General Motors Corporation, Fort Wayne Assembly Plant, Fort Wayne, Indiana. Effective 30 days after filing with the Secretary of State.

HISTORY

Findings and Determination of the Commissioner Pursuant to IC 13-14-9-7 and Second Notice of Comment Period: June 1, 2005, Indiana Register (28 IR 2821).

Notice of First Hearing: October 1, 2005, Indiana Register (29 IR 51).

Date of First Hearing: October 18, 2005.

Proposed Rule and Third Notice of Comment Period: December 1, 2005, Indiana Register (29 IR 840).

Notice of Second Hearing: December 1, 2005, Indiana Register (29 IR 846).

Date of Second Hearing: January 17, 2006.

329 IAC 3.1-6-7

SECTION 1. 329 IAC 3.1-6-7 IS ADDED TO READ AS FOLLOWS:

329 IAC 3.1-6-7 Waste excluded from regulation; General Motors Corporation, Fort Wayne Assembly Plant, Fort Wayne, Indiana

Authority: IC 13-14-8; IC 13-14-9-7; IC 13-22-2

Affected: IC 13-22

Sec. 7. Wastewater treatment sludge, hazardous waste code F019, that is generated by General Motors Corporation (General Motors) at the Fort Wayne Assembly Plant, Fort Wayne, Indiana is excluded from regulation under this article so long as management of the waste complies with all of the following conditions:

(1) No concentration of a constituent listed in Table 1 may exceed the delisting level for that constituent listed in Table 1. The delisting levels listed in Table 1 are the maximum concentration of that constituent measured in the extract of the wastewater treatment sludge using the extraction methods described in subdivision (2).

Table 1. Maximum Delisting Levels for Inorganic and Organic Constituents

Constituent	Chemical Abstract Service Registry Number	Delisting Level (mg/L) ¹
Inorganic Constituents:		
Antimony	7440-36-0	0.5
Arsenic	7440-38-2	0.225
Barium	7440-39-3	100
Beryllium	7440-41-7	1.0
Cadmium	7440-43-9	0.36
Chromium	7440-47-3	3.71
Cobalt	7440-48-4	18.0
Cyanide	57-12-5	8.63
Lead	7439-92-1	5.0 ²
Mercury	7439-97-6	0.116
Nickel	7440-02-0	67.8
Selenium	7782-49-2	1.0 ²
Silver	7440-22-4	5.0 ²
Thallium	7440-28-0	0.211
Tin	7440-31-5	540
Vanadium	7440-62-2	65.0
Zinc	7440-66-6	673
Volatile Organic Compounds:		
Acetone	67-64-1	1,500
Acetonitrile	75-05-8	77.5
Acrylonitrile	107-13-1	0.006
Allyl chloride	107-05-1	0.120
Benzene	71-43-2	0.057
n-Butanol	71-36-3	171
Carbon tetrachloride	56-23-5	0.034
Chlorobenzene	108-90-7	2.70
Chloroform	67-66-3	0.035
Chloromethane	74-87-3	9.700
1,1-dichloroethane	75-34-3	61.35
1,2-dichloroethane	107-06-2	0.035
1,1-dichloroethene	75-35-4	0.300
cis-1,2-dichloroethene	156-59-2	3.19
trans-1,2-dichloroethene	156-60-5	4.56
Ethyl benzene	100-41-4	31.9

Final Rules

Formaldehyde	50-00-0	43.5
Methylene chloride	75-09-2	0.216
Methyl ethyl ketone	78-93-3	200 ²
Methyl isobutyl ketone	108-10-1	1,000
Methyl methacrylate	80-62-6	460
Styrene	100-42-5	4.56
1,1,1,2-Tetrachloroethane	630-20-6	0.182
1,1,2,2-Tetrachloroethane	79-34-5	0.330
Tetrachloroethene	127-18-4	0.228
Toluene	108-88-3	45.6
1,1,1-trichloroethane	71-55-6	9.11
1,1,2-trichloroethane	79-00-5	0.058
Trichloroethene	79-01-6	0.228
Vinyl acetate	108-05-4	32
Vinyl chloride	75-01-4	0.002
Xylenes	1330-20-7	13.93
Semivolatile Organic Compounds:		
bis-(2ethylhexyl) phthalate	117-81-7	0.146
Butyl benzyl phthalate	85-68-7	69.6
m-Cresol	108-39-4	85.5
o-Cresol	95-48-7	85.5
p-Cresol (4-methylphenol)	106-44-5	8.55
1,4-dichlorobenzene	106-46-7	3.24
2,4-dimethylphenol	105-67-9	34.2
2,4-dinitrotoluene	121-14-2	0.005
Diethyl phthalate	117-84-0	0.168
Hexachlorobenzene	118-74-1	1.6 × 10 ⁻⁴
Hexachlorobutadiene	87-68-3	0.016
Hexachloroethane	67-72-1	0.225
Naphthalene	91-20-3	0.546
Nitrobenzene	98-95-3	0.855
Pentachlorophenol	87-86-5	0.007
Pyridine	110-86-1	1.71
2,4,5-trichlorophenol	95-95-4	68.6
2,4,6-trichlorophenol	88-06-2	0.290

¹mg/L means milligrams per liter.

²The delisting level for this constituent was higher than the toxicity characteristic regulatory level in 40 CFR 261.24, therefore the toxicity characteristic regulatory level applies.

(2) Except as provided in clauses (E) and (F), General Motors shall obtain two (2) duplicate representative samples of the delisted waste each quarter and analyze them for the constituents listed in Table 2 as follows:

(A) Constituents must be extracted using Method 1311, Toxicity Characteristic Leaching Procedure (TCLP), described in "Test Methods for Evaluating Solid Wastes, Physical/Chemical Methods", U.S. Environmental Protection Agency Publication SW-846, Third Edition, as amended by Updates I, IIA, IIB, III, and IIIA* (SW-846).

*U.S. Environmental Protection Agency Publication SW-846 is available from the Government Printing Office, Superintendent of Documents, P.O. Box 371954,

Pittsburgh, Pennsylvania 15250-7954, (202) 783-3238.

(B) Metals must be extracted using Method 1330A, Oily Waste Extraction Procedure, if oil and grease levels exceed ten thousand (10,000) milligrams per kilogram.

(C) Constituents must be analyzed in accordance with the SW-846 methods listed for each in Table 2.

(D) The detection level for each method used to analyze the constituents in Table 2 must be less than the delisting level described in Table 1.

(E) If the relative percent difference (RPD) between the two (2) samples is forty percent (40%) or less for the first four (4) quarters, then General Motors may obtain and analyze one (1) representative sample of the delisted waste each following quarter. The RPD is calculated for

each constituent and equals one hundred (100) times the absolute value of the difference between the results divided by the average of the results, as follows:

$$RPD = 100 [(x_1 - x_2) / \{(x_1 + x_2) / 2\}]$$

where x_1 equals sample results and x_2 equals duplicate results.

(F) If any sample result shows any constituent listed in Table 2 at or above fifty percent (50%) of the delisting

level for that constituent, then General Motors must analyze two (2) duplicate samples each quarter until authorized by the department to analyze one (1) sample each quarter.

(G) Nothing in this section prohibits General Motors from requesting at any time that the solid waste management board modify this section to allow less frequent verification testing.

Table 2. Constituents for which Quarterly Testing is Required

Constituent	SW-846 Method	Constituent	SW-846 Method
Acetone	8260B	Formaldehyde	8315A
Barium	6010B or 6020	Lead	6010B or 6020
bis-(2ethylhexyl) phthalate	8270C	Nickel	6010B or 6020
n-Butanol	8260B	Selenium	6020
Chromium	6010B or 6020	Tin	6010B or 6020
Cobalt	6010B or 6020	Toluene	8260B
p-Cresol (4-methylphenol)	8270C	Zinc	6010B or 6020

(3) If waste testing or other information available to General Motors shows that any constituent in Table 1 has exceeded the delisting level for that constituent, or General Motors makes changes in the Fort Wayne Assembly Plant that cause hazardous constituents listed in Table 1 to exceed the delisting level for that constituent, General Motors must do all of the following:

(A) Notify the department in writing within ten (10) days of first possessing or being made aware of such data.

(B) Demonstrate that the waste continues to meet all delisting levels in Table 1.

(C) Manage the waste as hazardous waste until General Motors receives written approval from the commissioner to resume managing the waste under this exclusion.

(4) General Motors must submit an annual report that summarizes the data obtained through quarterly verification testing required by subdivision (2) to the department by February 1 of the following year. The report must include the results of each required analysis for the previous calendar year.

(5) General Motors must compile, summarize, and maintain records of operating conditions and analytical data. The records must be:

(A) maintained for a minimum of five (5) years; and

(B) made available for inspection by the department during normal working hours.

(6) All data required by this section must be accompanied by a signed copy of the certification statement in 40 CFR 260.22(i)(12).

(7) The delisted waste must be disposed of in a:

(A) municipal solid waste landfill permitted under 329 IAC 10; or

(B) hazardous waste disposal facility permitted under this article.

(8) If, at any time after disposal of the delisted waste, General Motors possesses or is otherwise made aware of any data, including, but not limited to, leachate data or ground water monitoring data, or any other data relevant to the delisted waste indicating that any constituent identified in:

(A) Table 1 is at a level in the leachate that is higher than the specified delisting level; or

(B) Table 3 is in the ground water at a concentration that is higher than the maximum allowable ground water concentration in Table 3;

then General Motors must report such data in writing to the department within ten (10) days of first possessing or being made aware of that data.

Table 3. Maximum Allowable Ground Water Concentrations (mg/L)¹

Acetone	3.75	Formaldehyde	1.38
Barium	2.0	Lead	0.015
bis-(2ethylhexyl) phthalate	0.0015	Nickel	0.75
n-Butanol	3.75	Selenium	0.75
Chromium	0.1	Tin	22.5
Cobalt	2.2	Toluene	1.0
p-Cresol (4-methylphenol)	0.19	Zinc	11.2

¹mg/L means milligrams per liter.

Final Rules

(9) No more than three thousand (3,000) cubic yards of delisted waste may be disposed of in any calendar year under this exclusion.

(Solid Waste Management Board; 329 IAC 3.1-6-7; filed May 31, 2006, 9:30 a.m.: 29 IR 3351)

LSA Document #05-85(F)

Proposed Rule Published: December 1, 2005; 29 IR 840

Hearing Held: January 17, 2006

Approved by Attorney General: May 23, 2006

Approved by Governor: May 31, 2006

Filed with Secretary of State: May 31, 2006, 9:30 a.m.

IC 4-22-7-5(c) Notice from Secretary of State Regarding Documents Incorporated by Reference: None Received by Publisher

TITLE 405 OFFICE OF THE SECRETARY OF FAMILY AND SOCIAL SERVICES

LSA Document #05-294(F)

DIGEST

Adds 405 IAC 5-4-4 to specify criteria for the Office of Medicaid Policy and Planning to enter into a provider agreement with a nursing facility and conditions for reimbursement when an existing provider makes changes in certified beds. Effective 30 days after filing with the Secretary of State.

405 IAC 5-4-4

SECTION 1. 405 IAC 5-4-4 IS ADDED TO READ AS FOLLOWS:

405 IAC 5-4-4 Enrollment of a nursing facility; conditions for reimbursement for certified beds

Authority: IC 12-8-6-5; IC 12-15-1-10; IC 12-15-11

Affected: IC 12-15; IC 16-21-2; IC 16-29-3-1; IC 23-2-4

Sec. 4. (a) The office may enter into a Medicaid nursing facility provider agreement only if the nursing facility is under development on December 15, 2005, to add, construct, or convert certified beds. For purposes of this rule, in determining whether the facility is under development on December 15, 2005, the office shall consider:

(1) whether:

(A) architectural plans have been completed;

(B) funding has been received;

(C) zoning requirements have been met; and

(D) construction plans for the project have been approved by the Indiana state department of health and the division of fire and building safety; and

(2) any other evidence that the office determines is an indication that the nursing facility is under development.

(b) Medicaid reimbursement is available to the following enrolled providers:

(1) An existing nursing facility that adds comprehensive care beds that will be used solely to provide specialized services and is subject to IC 16-29.

(2) A hospital licensed under IC 16-21-2 that converts acute care beds to comprehensive care beds as authorized by IC 16-29-3-1.

(c) Unless the provider satisfies one (1) of the exceptions listed in subsection (a) or (b), Medicaid reimbursement is not available to a Medicaid-enrolled nursing facility or hospital for Medicaid-certified beds that:

(1) have been added after December 15, 2005; or

(2) were converted from noncertified beds or acute care beds after December 15, 2005.

(d) This section expires on June 30, 2007. *(Office of the Secretary of Family and Social Services; 405 IAC 5-4-4; filed Jun 2, 2006, 2:11 p.m.: 29 IR 3354)*

LSA Document #05-294(F)

Notice of Intent Published: November 1, 2005; 29 IR 576

Proposed Rule Published: March 1, 2006; 29 IR 1989

Hearing Held: March 23, 2006

Approved by Attorney General: May 26, 2006

Approved by Governor: June 1, 2006

Filed with Secretary of State: June 2, 2006, 2:11 p.m.

IC 4-22-7-5(c) Notice from Secretary of State Regarding Documents Incorporated by Reference: None Received by Publisher

Small Business Regulatory Coordinator: Karen Smith Filler, Manager, Long Term Care Reimbursement and Level of Care, Indiana Family and Social Services Administration, Office of Medicaid Policy and Planning, Indiana Government Center-South, 402 W. Washington Street, Indianapolis, IN 46204, (317) 232-4650, Karen.Filler@fssa.in.gov

TITLE 410 INDIANA STATE DEPARTMENT OF HEALTH

LSA Document #05-94(F)

DIGEST

Adds 410 IAC 26 to establish rules pertaining to the operation and management of abortion clinics as well as establishing minimum licensing qualifications and establishing requirements for sanitation standards, staff qualifications, necessary emergency equipment, procedures to provide emergency care, quality assurance standards, and infection control, to prescribe the operating policies, supervision, and maintenance of medical records, to establish procedures for the issuance, renewal, denial, and revocation of licenses while addressing the form and content of the license and the collection of an annual license fee,

and to address procedures and standards for inspections. Effective 30 days after filing with the Secretary of State.

410 IAC 26

SECTION 1. 410 IAC 26 IS ADDED TO READ AS FOLLOWS:

ARTICLE 26. ABORTION CLINICS

Rule 1. Definitions

410 IAC 26-1-1 Applicability

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2

Sec. 1. The definitions in this rule apply throughout this article. (*Indiana State Department of Health; 410 IAC 26-1-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3355*)

410 IAC 26-1-2 “Abortion” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-18-2-1; IC 16-21-1; IC 16-21-2

Sec. 2. “Abortion” has the meaning set forth in IC 16-18-2-1. (*Indiana State Department of Health; 410 IAC 26-1-2; filed May 11, 2006, 9:36 a.m.: 29 IR 3355*)

410 IAC 26-1-3 “Abortion clinic” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-18-2-1.5; IC 16-21-1; IC 16-21-2

Sec. 3. “Abortion clinic” has the meaning set forth in IC 16-18-2-1.5. (*Indiana State Department of Health; 410 IAC 26-1-3; filed May 11, 2006, 9:36 a.m.: 29 IR 3355*)

410 IAC 26-1-4 “Authenticate” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2

Sec. 4. “Authenticate” means the author or responsible individual has reviewed the clinical content of the order and validated an entry in the record by:

- (1) a full signature, including first initial, last name, and discipline;
 - (2) written initials if full signature appears on the same page; or
 - (3) a unique identifier such as a number or computer key.
- (*Indiana State Department of Health; 410 IAC 26-1-4; filed May 11, 2006, 9:36 a.m.: 29 IR 3355*)

410 IAC 26-1-5 “Clinic” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2

Sec. 5. “Clinic” means an abortion clinic. (*Indiana State Department of Health; 410 IAC 26-1-5; filed May 11, 2006, 9:36 a.m.: 29 IR 3355*)

410 IAC 26-1-6 “Commissioner” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2

Sec. 6. “Commissioner” means the state health commissioner or the state health commissioner’s designee. (*Indiana State Department of Health; 410 IAC 26-1-6; filed May 11, 2006, 9:36 a.m.: 29 IR 3355*)

410 IAC 26-1-7 “Council” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-18-2-84; IC 16-21-1; IC 16-21-2

Sec. 7. “Council” has the meaning set forth in IC 16-18-2-84(1). (*Indiana State Department of Health; 410 IAC 26-1-7; filed May 11, 2006, 9:36 a.m.: 29 IR 3355*)

410 IAC 26-1-8 “Department” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2

Sec. 8. “Department” means the Indiana state department of health. (*Indiana State Department of Health; 410 IAC 26-1-8; filed May 11, 2006, 9:36 a.m.: 29 IR 3355*)

410 IAC 26-1-9 “Division” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2

Sec. 9. “Division” means the division of acute care of the department. (*Indiana State Department of Health; 410 IAC 26-1-9; filed May 11, 2006, 9:36 a.m.: 29 IR 3355*)

410 IAC 26-1-10 “Governing body” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2

Sec. 10. “Governing body” means:

- (1) board of trustees;
- (2) governing board;
- (3) board of directors; or
- (4) other body or individual responsible for governing an abortion clinic.

(*Indiana State Department of Health; 410 IAC 26-1-10; filed May 11, 2006, 9:36 a.m.: 29 IR 3355*)

410 IAC 26-1-11 “Health care provider” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-18-2-163; IC 16-21-1; IC 16-21-2

Sec. 11. “Health care provider” has the meaning set forth in IC 16-18-2-163. (*Indiana State Department of Health; 410 IAC 26-1-11; filed May 11, 2006, 9:36 a.m.: 29 IR 3355*)

410 IAC 26-1-12 “Health care worker” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2

Sec. 12. “Health care worker” means a person who provides services whether as an individual health care provider, volunteer, or student at or employee of a clinic.

(Indiana State Department of Health; 410 IAC 26-1-12; filed May 11, 2006, 9:36 a.m.: 29 IR 3355)

410 IAC 26-1-13 “Licensed health professional” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2; IC 25-23-1-27.1

Sec. 13. “Licensed health professional” has the meaning set forth in IC 25-23-1-27.1. *(Indiana State Department of Health; 410 IAC 26-1-13; filed May 11, 2006, 9:36 a.m.: 29 IR 3356)*

410 IAC 26-1-14 “Medical staff” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 14. “Medical staff” means physicians appointed by the governing body or contracted with by the governing body and responsible to the governing body for the following:

- (1) The clinical and scientific work of the clinic.
- (2) Advice regarding professional matters and policies.
- (3) Review of the professional practices in the clinic for the purposes of reducing morbidity and mortality and for the improvement of the care of patients in the clinic, including the following:
 - (A) The quality and necessity of care provided.
 - (B) The preventability of complications and deaths occurring in the clinic.

(Indiana State Department of Health; 410 IAC 26-1-14; filed May 11, 2006, 9:36 a.m.: 29 IR 3356)

410 IAC 26-1-15 “Pharmacist” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2; IC 25-26-13

Sec. 15. “Pharmacist” means an individual licensed under IC 25-26-13. *(Indiana State Department of Health; 410 IAC 26-1-15; filed May 11, 2006, 9:36 a.m.: 29 IR 3356)*

410 IAC 26-1-16 “Physician” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2; IC 25-22.5-5

Sec. 16. “Physician” means an individual licensed under IC 25-22.5-5. *(Indiana State Department of Health; 410 IAC 26-1-16; filed May 11, 2006, 9:36 a.m.: 29 IR 3356)*

410 IAC 26-1-17 “Registered nurse” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2; IC 25-23-1

Sec. 17. “Registered nurse” means an individual licensed under IC 25-23-1. *(Indiana State Department of Health; 410 IAC 26-1-17; filed May 11, 2006, 9:36 a.m.: 29 IR 3356)*

410 IAC 26-1-18 “Surgical abortion” defined

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 18. “Surgical abortion” means the use of a:

- (1) surgical instrument; or
- (2) machine;

to perform an abortion. *(Indiana State Department of Health; 410 IAC 26-1-18; filed May 11, 2006, 9:36 a.m.: 29 IR 3356)*

Rule 2. License Requirements

410 IAC 26-2-1 License

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 4-21.5-3-5; IC 16-21-2

Sec. 1. (a) A license must be obtained from the state health commissioner under IC 4-21.5-3-5 before:

- (1) establishing;
- (2) conducting;
- (3) operating; or
- (4) maintaining;

an abortion clinic. An abortion clinic may not operate without a license issued by the commissioner.

(b) A license to operate an abortion clinic:

- (1) expires one (1) year after the date of issuance;
- (2) is not assignable or transferable; and
- (3) is issued only for the premises named in the application.

(c) A license is valid for only one (1) location. Multiple clinics may not be operated under one (1) license.

(d) Upon closure of the clinic, the license shall be returned to the division. *(Indiana State Department of Health; 410 IAC 26-2-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3356)*

410 IAC 26-2-2 Preoccupancy inspection

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 2. (a) The department will not issue a provisional license to operate an abortion clinic until the clinic has passed a preoccupancy inspection by the department.

(b) Once a new construction, addition, or renovation of an abortion clinic is complete, the abortion clinic must notify the department that the clinic is ready for occupancy. The department will then schedule and perform a preoccupancy inspection. The preoccupancy inspection is to determine compliance of the abortion clinic with 410 IAC 26-17-1 and 410 IAC 26-17-2. *(Indiana State Department of Health; 410 IAC 26-2-2; filed May 11, 2006, 9:36 a.m.: 29 IR 3356)*

410 IAC 26-2-3 Application for initial license

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 3. (a) To obtain a license to operate an abortion clinic, an application for a license to operate an abortion clinic must be submitted to the division. At the latest, however, the

application must be received by the department at least forty-five (45) days before the anticipated opening of the clinic. At least forty-five (45) days before the opening of the clinic, the applicant must inform the division of the anticipated date of opening.

(b) The initial license application includes the following:

- (1) An application for a license to operate an abortion clinic on a form prescribed by the division.
- (2) Documents required by the application for a license to operate an abortion clinic.
- (3) The appropriate license fee.

(c) All changes in ownership, name, and address must be reported in writing to the division. Reapplication must be filed when a change of fifty percent (50%) or greater ownership occurs. (*Indiana State Department of Health; 410 IAC 26-2-3; filed May 11, 2006, 9:36 a.m.: 29 IR 3356*)

410 IAC 26-2-4 Review and approval of initial license application

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2-11

Sec. 4. (a) Upon receipt of a completed application for an abortion clinic license, the department will review the application and accompanying documentation to determine that the applicant has met the requirements of IC 16-21-2-11(a)(1) and IC 16-21-2-11(a)(2).

(b) Upon determination by the commissioner that the applicant has failed to comply with this article, the commissioner may:

- (1) request additional information concerning the application;
- (2) conduct a further investigation to determine whether a provisional license should be granted; or
- (3) deny the application.

(c) Upon determination by the commissioner that the applicant has complied with the provisional licensing requirements for an abortion clinic under this article, the commissioner will:

- (1) provisionally approve the application for an abortion clinic license; and
- (2) issue a provisional license to operate an abortion clinic. The provisional license expires ninety (90) days after issue.

(d) After the opening of the clinic and before the expiration of the provisional license, the department will conduct a licensing survey to ensure that the clinic is operating in compliance with this article.

(e) If the clinic is found on the initial licensing survey to be in compliance with this article, the commissioner will issue a full license to operate an abortion clinic. If the clinic is not found to be in compliance with this article, the commissioner

may extend the provisional license for up to ninety (90) days. If the provisional license is extended, a revisit survey will be conducted or additional documentation will be requested, or both, before the end of the provisional period to ensure compliance with this article. If the clinic is found to be in compliance with this article, the commissioner will issue a full license to operate an abortion clinic. If the clinic is not found to be in compliance with this article after the extended provisional period, the commissioner may:

- (1) request additional information concerning the application;
- (2) conduct a further investigation to determine whether a provisional license should be granted; or
- (3) deny the application.

(*Indiana State Department of Health; 410 IAC 26-2-4; filed May 11, 2006, 9:36 a.m.: 29 IR 3357*)

410 IAC 26-2-5 Denial of license

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2; IC 27-13-1

Sec. 5. The commissioner may deny a license to operate an abortion clinic for any of the following reasons:

- (1) If the licensee or licensees are not of reputable and responsible character.
- (2) If the abortion clinic is not in compliance with the minimum standards for an abortion clinic adopted under this article.
- (3) For violation of any of the provisions of IC 16-21 or this article.
- (4) For permitting, aiding, or abetting the commission of any illegal act in the clinic.
- (5) For knowingly collecting or attempting to collect from:
 - (A) a subscriber (as defined in IC 27-13-1-32); or
 - (B) an enrollee (as defined in IC 27-13-1-12);
of a health maintenance organization (as defined in IC 27-13-1-19) any amounts that are owed by the health maintenance organization.
- (6) If conduct or practices of the clinic are found to be detrimental to the patients of the abortion clinic.
- (7) If the application for a license to operate an abortion clinic or supporting documentation provided inaccurate statements or information.

(*Indiana State Department of Health; 410 IAC 26-2-5; filed May 11, 2006, 9:36 a.m.: 29 IR 3357*)

410 IAC 26-2-6 Renewal of license

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2

Sec. 6. (a) In order to renew its abortion clinic license, the clinic shall file an application for the renewal of an abortion clinic license with the division at least one (1) month before the expiration of the current license.

(b) The renewal application includes the following:

- (1) An application for the renewal of a license to operate

an abortion clinic on a form prescribed by the division.

(2) Documents required by the application for the renewal of a license to operate an abortion clinic.

(3) The appropriate license fee.

(c) Upon determination by the commissioner that the applicant has met the licensing requirements for an abortion clinic, the commissioner shall approve the application for the renewal of a license to operate an abortion clinic and issue a license. (*Indiana State Department of Health; 410 IAC 26-2-6; filed May 11, 2006, 9:36 a.m.: 29 IR 3357*)

410 IAC 26-2-7 Posting of license

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 7. A license issued under this article must be conspicuously posted on the premises in an area open to patients. (*Indiana State Department of Health; 410 IAC 26-2-7; filed May 11, 2006, 9:36 a.m.: 29 IR 3358*)

410 IAC 26-2-8 Enforcement actions

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-2; IC 16-21-3; IC 27-13-1

Sec. 8. (a) The commissioner may take any of the following actions on any of the grounds listed in subsection (b):

- (1) Issue a letter of correction.
- (2) Issue a probationary license.
- (3) Conduct a resurvey.
- (4) Deny the renewal of a license.
- (5) Revoke a license.
- (6) Impose a civil penalty in an amount not to exceed ten thousand dollars (\$10,000).

(b) The commissioner may take action under subsection (a) on any of the following grounds:

- (1) Violation of any provision of this article.
- (2) Permitting, aiding, or abetting the commission of any illegal act in an abortion clinic.
- (3) Knowingly collecting or attempting to collect from:
 - (A) a subscriber (as defined in IC 27-13-1-32); or
 - (B) an enrollee (as defined in IC 27-13-1-12);of a health maintenance organization (as defined in IC 27-13-1-19) any amounts that are owed by the health maintenance organization.
- (4) Conduct or practice found by the council to be detrimental to the welfare of the patients of an abortion clinic.

(*Indiana State Department of Health; 410 IAC 26-2-8; filed May 11, 2006, 9:36 a.m.: 29 IR 3358*)

410 IAC 26-2-9 Probationary license

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 4-21.5; IC 16-21

Sec. 9. A probationary license may be:

- (1) issued for a period of three (3) months; and
- (2) reissued;

but no more than three (3) probationary licenses may be issued during a twelve (12) month period. The issuance of a probationary license results in the automatic expiration of any other license held under this article. (*Indiana State Department of Health; 410 IAC 26-2-9; filed May 11, 2006, 9:36 a.m.: 29 IR 3358*)

Rule 3. Surveys

410 IAC 26-3-1 Survey procedures

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2-6

Sec. 1. (a) The abortion clinic shall fully cooperate with surveys conducted by representatives of the department. Upon arrival of department surveyors at the clinic, the clinic may immediately contact the department to confirm the identity of the surveyors. Upon confirmation by the department of the survey and surveyors, the clinic shall:

- (1) immediately admit the surveyors to the clinic; and
- (2) not delay the survey.

(b) Documents, registers, reports, records, and minutes of the abortion clinic must be made available to the department upon request for inspection and copying.

(c) Before any information is copied for use by the department, the abortion clinic shall redact all information that identifies or could be used to identify a patient or staff member. Department surveyors may review the unredacted original in the abortion clinic.

(d) Documents, registers, reports, records, and minutes required to be maintained by the abortion clinic include, but are not limited to, the following:

- (1) Documents showing ownership and a copy of articles of incorporation (if incorporated).
- (2) All documents pertaining to quality assurance and improvement of patient care and medical care.
- (3) Personnel records.
- (4) Medical records relating to surgical abortions.
- (5) Reports under IC 16-21-2-6.
- (6) Policies and procedures of the abortion clinic.

(e) If the governing body of the clinic is an individual responsible for governing the abortion clinic, the clinic is not required to prepare and maintain the documents referenced in this subsection. If the governing body is not an individual with sole authority and responsibility for the clinic, the clinic must prepare and maintain the following documents, registers, reports, records, and minutes to include, but not be limited to:

- (1) The constitution and bylaws of the governing body.
- (2) Minutes of meetings of the governing body and committees thereof.

(f) Documents, registers, reports, records, and minutes

must be complete and up-to-date. (*Indiana State Department of Health; 410 IAC 26-3-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3358*)

410 IAC 26-3-2 Licensing surveys

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 2. (a) The department will conduct a licensing survey of each abortion clinic at least once every two (2) years. The licensing survey is conducted to ensure that the abortion clinic is operating in compliance with this article.

(b) Licensing surveys will be conducted during normal business hours of the abortion clinic unless the abortion clinic requests that the survey be conducted during nonbusiness hours.

(c) The division will notify the clinic of the results of the licensing survey in writing.

(d) The division may accept as the licensing survey an accreditation or certification survey report from a nationally recognized abortion accreditation or certification agency, association, or organization that is deemed by the division to have survey standards consistent with this article. The clinic may request that the division accept an accreditation or certification survey as the licensing survey. The request must be filed by the clinic with the department following an accreditation or certification survey and prior to a licensing survey. Upon request by the clinic, the division will review the accreditation or certification survey report for the clinic. If the division finds that, based on the accreditation or certification report, the clinic was in compliance with this article, the division will accept the accreditation or certification report as a licensing survey. If, based on the accreditation or certification report, the clinic failed to comply with this article, the division may:

- (1) request a plan of correction and evaluate the plan of correction for compliance; or
- (2) conduct a licensing survey.

While the division may accept an accreditation or certification survey in place of a licensing survey, over the course of each four (4) year survey period, the division will conduct at least one (1) licensing survey at each clinic. (*Indiana State Department of Health; 410 IAC 26-3-2; filed May 11, 2006, 9:36 a.m.: 29 IR 3359*)

410 IAC 26-3-3 Complaint surveys

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 3. (a) In accordance with division policy, the division shall investigate credible complaints received by the division that allege noncompliance with this article.

(b) Complaints will be assigned a priority for investigation

in accordance with division policy.

(c) A licensing survey may be conducted simultaneously with and in addition to a complaint survey.

(d) The division shall notify the abortion clinic of the results of the complaint survey in writing. (*Indiana State Department of Health; 410 IAC 26-3-3; filed May 11, 2006, 9:36 a.m.: 29 IR 3359*)

410 IAC 26-3-4 Plan of correction

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 4. (a) The abortion clinic must file an acceptable plan of correction with the division within ten (10) days of receipt of a survey report from the division that documents noncompliance with state rules.

(b) Unless the commissioner determines that there is a need for immediate release, the abortion clinic will have ten (10) days after notification of a noncompliance to submit to the division an acceptable plan of correction before the survey report is made available to the public. (*Indiana State Department of Health; 410 IAC 26-3-4; filed May 11, 2006, 9:36 a.m.: 29 IR 3359*)

410 IAC 26-3-5 Confidentiality

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 5. The department shall maintain the confidentiality of patient identities, patient information, and patient records. (*Indiana State Department of Health; 410 IAC 26-3-5; filed May 11, 2006, 9:36 a.m.: 29 IR 3359*)

Rule 4. Governing Body

410 IAC 26-4-1 Powers and duties

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2; IC 16-34; IC 25-22.5

Sec. 1. (a) The governing body:

- (1) shall function as the ultimate authority; and
- (2) is responsible for the conduct and management; of the abortion clinic.

(b) If the governing body is an individual who has sole authority and responsibility for the clinic, that individual may also serve as the clinic administrator or medical director, or both, if qualified. A clinic administrator appointed by the governing body may also serve as the medical director if qualified.

(c) The governing body shall do the following:

- (1) Assume responsibility for:
 - (A) determining;
 - (B) implementing; and
 - (C) monitoring;

policies governing the clinic's operation.

(2) Ensure that:

- (A) clinic policies are followed so as to provide quality health care in a safe environment; and
- (B) the clinic complies with:
 - (i) this article;
 - (ii) IC 16-21; and
 - (iii) IC 16-34.

(3) Review, at least every six (6) months, reports of management operations, including, but not limited to, the following:

- (A) Quality assessment and improvement program.
- (B) Patient services provided.
- (C) Results attained.
- (D) Recommendations made.
- (E) Actions taken.
- (F) Follow-up.

(4) Maintain documents, registers, and reports that show the following:

- (A) Ownership.
- (B) Compliance with local, state, and federal laws and regulations.
- (C) Adherence to clinic bylaws (if applicable) and clinic policies.

(5) Approve all appointments to or contracts with medical staff.

(6) Ensure the following:

- (A) Maintenance of the physical plant.
 - (B) That the clinic is:
 - (i) equipped; and
 - (ii) staffed;
- to meet the needs of the patients.

(7) Ensure that clinic policies and procedures are:

- (A) updated as needed; and
- (B) reviewed at least triennially.

(8) Establish the following:

- (A) A policy and procedure for communication with physicians concerning a patient emergency.
- (B) A process for the following:
 - (i) Reporting licensed health professionals who fail to comply with state professional licensing requirements as found in IC 25-22.5.
 - (ii) Documenting actions against licensed health professionals who fail to comply with the clinic policies and procedures.
 - (iii) Reporting information that statute requires the abortion clinic to report to a state agency or law enforcement agency.

(d) If the governing body is not an individual responsible for the governing of the clinic, the governing body must do the following:

- (1) Adopt bylaws and operate in compliance with the bylaws.
- (2) Review the bylaws at least triennially.

(e) If the governing body is not an individual who is also serving as the medical director, the governing body shall do the following:

- (1) Designate a medical director who has the responsibility for the direction of:
 - (A) medical;
 - (B) nursing; and
 - (C) health-related;services to patients.
- (2) Maintain a liaison with the medical director.

(f) If the governing body is not an individual who is also serving as the clinic administrator, the governing body shall do the following:

- (1) Designate a clinic administrator who has the responsibility and authority to carry out the day-to-day operation of the clinic.
- (2) Develop criteria, which include, but are not limited to, defining educational and experience requirements for the clinic administrator.
- (3) Delineate in writing the responsibility and authority of the clinic administrator.
- (4) Require the following:
 - (A) That the clinic administrator or a designee:
 - (i) attend meetings of the governing body and its committees; and
 - (ii) act as its representative at medical staff meetings.
 - (B) That the clinic administrator:
 - (i) designate in writing an administrative officer to serve during his or her absence; and
 - (ii) participate in the development and implementation of appropriate policies and programs.

(Indiana State Department of Health; 410 IAC 26-4-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3359)

410 IAC 26-4-2 Appointment and conduct of medical staff

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 2. (a) The medical staff of the clinic:

- (1) consists of physicians appointed to or contracted with to provide medical services at the clinic; and
- (2) must be composed of at least one (1) physician.

(b) The medical director must be a physician licensed to practice in the state of Indiana.

(c) If the medical staff consists of more than one (1) physician:

- (1) the medical director shall serve as coordinator of the medical staff; and
- (2) a current roster of members of the medical staff shall be maintained.

(d) In appointing or contracting with medical staff, the governing body shall do the following:

- (1) Ensure that appointments to or contracts with medical

staff are acted upon with the advice and recommendation of the medical director.

(2) Examine credentials of candidates for appointment, reappointment, or contracting to the medical staff in accordance with the following:

(A) Clinic policy.

(B) Applicable state and federal law.

(3) Ensure that criteria for selection for medical staff include the following:

(A) Individual character.

(B) Competence.

(C) Education.

(D) Training.

(E) Experience.

(F) Judgment.

(4) Maintain a reasonably accessible hard copy or electronic file for each member of the medical staff, which includes, but is not limited to, the following:

(A) A completed, signed application.

(B) The date and year of completion of all Accreditation Council for Graduate Medical Education (ACGME) accredited residency training programs, if applicable.

(C) A current copy of the individual's credentials as follows:

(i) An Indiana license showing date of licensure and number or available data provided by the Indiana professional licensing agency. A copy of practice restrictions, if any, must be attached to the license issued by the Indiana professional licensing agency through the appropriate licensing board.

(ii) Indiana controlled substance registration showing number as applicable.

(iii) Drug Enforcement Agency registration showing number as applicable.

(iv) Documentation of experience in the practice of medicine.

(v) Documentation of specialty board certification as applicable.

(e) The governing body is responsible for the conduct of the medical staff activities related to the abortion clinic. The governing body shall ensure the following:

(1) That the medical staff is accountable and responsible to the governing body for the quality of care provided to patients.

(2) That procedures are performed only by a physician approved by the governing body to perform such procedures.

(3) That procedures performed in the clinic are limited to procedures authorized by the governing body.

(f) The governing body is responsible for assuring that quality patient care is provided. In accordance with clinic policy, the governing body shall ensure that a qualified licensed physician who is a member of the medical staff is

responsible for the care and treatment of each patient.

(g) The governing body is responsible for services delivered in the clinic by contractors for medical services. The governing body shall ensure the following:

(1) That a contractor of any service furnishes those services in such a manner as to permit the clinic to comply with all applicable statutes and rules.

(2) That the services performed under a contract are:

(A) provided in a safe and effective manner; and

(B) included in the clinic's quality assessment and improvement program.

(3) That the clinic maintains a list of all contracted services, including the scope and nature of the services provided.

(Indiana State Department of Health; 410 IAC 26-4-2; filed May 11, 2006, 9:36 a.m.: 29 IR 3360)

Rule 5. Administration and Policies

410 IAC 26-5-1 Administration

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 1. The clinic administrator is responsible for day-to-day operations of the abortion clinic to include, but not be limited to, the following functions:

(1) Employing qualified staff:

(A) commensurate with assigned duties and responsibilities; and

(B) in accordance with the employee's:

(i) licensure;

(ii) certification;

(iii) experience; and

(iv) competence.

(2) Ensuring that sufficient staff is present to provide quality patient care.

(3) Implementation of internal and external disaster and emergency preparedness plans with documentation of outcome.

(Indiana State Department of Health; 410 IAC 26-5-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3361)

410 IAC 26-5-2 Required policies and procedures

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 2. (a) The clinic shall develop, implement, and maintain the following:

(1) Written medical staff policies.

(2) Written procedures for the following:

(A) Emergencies.

(B) Initial treatment.

(C) Transfer.

(b) The clinic shall provide immediate lifesaving measures, within the scope of service available, to all persons in the clinic, to include, but not be limited to, the following:

- (1) Timely assessment.
- (2) Basic life support.
- (3) Appropriate transfer.

(c) The clinic shall develop, implement, and maintain the following:

- (1) Policies that cover health care worker practice problems, including, but not limited to, the following:
 - (A) Impaired health care workers.
 - (B) Criminal history.
 - (C) Disciplinary action.
- (2) A written policy to address the internal review of unusual occurrences and disasters. This policy must include, but not be limited to, the following:
 - (A) Patient injuries or marked deterioration of patient condition occurring under unanticipated or unexpected circumstances.
 - (B) Unexplained loss of or theft of a controlled substance.
 - (C) Deaths occurring within the clinic.

(Indiana State Department of Health; 410 IAC 26-5-2; filed May 11, 2006, 9:36 a.m.: 29 IR 3361)

Rule 6. Quality Assessment and Improvement

410 IAC 26-6-1 Quality assessment and improvement

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2

Sec. 1. (a) The abortion clinic must develop or adopt, implement, and maintain an effective, organized, clinic-wide, comprehensive quality assessment and improvement program in which all areas of the clinic involved in the provision of surgical abortion participate. The program shall be ongoing and have a written plan of implementation that evaluates, but is not limited to, the following:

- (1) All services, including services furnished by a contractor.
- (2) All functions, including, but not limited to, the following:
 - (A) Discharge.
 - (B) Transfer.
 - (C) Infection control.
 - (D) Response to patient emergencies.
- (3) All services performed in the clinic with regard to the following:
 - (A) Appropriateness of diagnoses and treatments related to a standard of care.
 - (B) Anticipated or expected outcomes.
- (4) Medical and medication errors.

(b) The clinic shall take appropriate action to address the opportunities for improvement found through the quality assessment and improvement program as follows:

- (1) The action must be documented.
- (2) The outcome of the action must be documented as to its effectiveness, continued follow-up, and impact on

patient care.

(Indiana State Department of Health; 410 IAC 26-6-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3362)

Rule 7. Medical Records

410 IAC 26-7-1 Medical records, storage, and administration

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2

Sec. 1. (a) The abortion clinic must do the following:

(1) Create and maintain a medical record on each surgical abortion patient.

(2) Have a written policy that ensures responsibility for and maintenance of surgical abortion records as follows:

(A) The clinic must establish and implement the following:

- (i) Policies and procedures to assure that the care and services provided to each patient are appropriately documented.
- (ii) A system to assure that medical records are readily available in accordance with clinic policy and systematically organized to facilitate the compilation and retrieval of information.

(B) The policy must provide safeguards to assure protection of the medical records from the following:

- (i) Fire.
- (ii) Water.
- (iii) Other sources of damage.

(C) All original medical records or legally reproduced medical records must be maintained by the clinic for a period of at least seven (7) years or the applicable statute of limitation, whichever is longer. Original medical records must be maintained in the clinic for at least two (2) years. Records over two (2) years old may be kept off-site but must be retrievable within forty-eight (48) business hours.

(b) A medical record must be maintained with documentation of service rendered for each surgical abortion patient of the clinic as follows:

(1) Medical records:

- (A) are documented accurately and in a timely manner;
- (B) are readily accessible; and
- (C) permit prompt retrieval of information.

(2) A unit record system of filing should be utilized. When this is not practicable, a system must be established by the clinic to retrieve, when necessary, all divergently located record components.

(3) The clinic shall use a system of author identification and record maintenance that:

- (A) ensures the integrity of the authentication; and
- (B) protects the security of all record entries.

Each entry must be authenticated in accordance with the clinic and medical staff policies.

(4) Medical records must be retained in their original or

legally reproduced form as required by federal or state law.

(5) Plain paper facsimile orders, reports, and documents are acceptable for inclusion in the medical record if allowed by the clinic policies.

(6) The clinic shall have a system of coding and indexing medical records that allows for timely retrieval of records in order to support continuous quality assessment and improvement activities.

(7) The clinic shall ensure the confidentiality of patient records. The clinic must develop, implement, and maintain the following:

(A) A procedure for releasing information or copies of records only to authorized individuals in accordance with federal and state laws.

(B) A procedure that ensures that unauthorized individuals cannot gain access to medical records.

(c) A written or electronic register must be kept of all patients treated that provides the following:

(1) Identification data.

(2) Treatment rendered.

(3) Attending physician.

(4) Condition on discharge.

(5) Transfers to hospital facility.

(6) Other data deemed necessary by the clinic.

(Indiana State Department of Health; 410 IAC 26-7-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3362)

410 IAC 26-7-2 Content of the medical record

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2; IC 16-34-2-1.1

Sec. 2. (a) The medical record for surgical abortions must be accurate and contain sufficient information to do the following:

(1) Identify the patient to include name, age, and address.

(2) Document the following:

(A) Tests, examinations, and procedures performed.

(B) The course of the patient's stay in the clinic and the results.

(b) Entries in the medical record must be as follows:

(1) Legible.

(2) Complete.

(3) Made by authorized individuals as specified in clinic and medical staff policies.

(4) Authenticated and dated in accordance with this article.

(c) Patient records for surgical abortions must document and contain, at a minimum, the following:

(1) Patient identification.

(2) Appropriate medical history.

(3) Results of the following:

(A) A physical examination.

(B) Diagnostic or laboratory studies, or both (if per-

formed).

(4) Any allergies and abnormal drug reactions.

(5) Entries related to anesthesia administration.

(6) Evidence of appropriate informed consent for procedures and treatments as required by IC 16-34-2-1.1.

(7) A report describing techniques, findings, and tissue removed or altered.

(8) Authentication of entries by the physician or physicians and health care workers who treated or cared for the patient.

(9) Condition on discharge, disposition of the patient, and time of discharge.

(10) Discharge entry to include instructions to the patient or patient's legal representative.

(11) A copy of the following:

(A) The transfer form if the patient was referred to a hospital or other facility.

(B) The terminated pregnancy report filed with the department.

(12) Any report filed with a state agency or law enforcement agency pursuant to a statutory reporting requirement.

(d) An appropriate history and physical examination report must be in the patient's chart before a surgical abortion. The report shall include, but is not limited to, the following:

(1) Vital signs.

(2) Allergies.

(3) Any significant risk factors.

(4) The date written.

(Indiana State Department of Health; 410 IAC 26-7-2; filed May 11, 2006, 9:36 a.m.: 29 IR 3363)

Rule 8. Personnel

410 IAC 26-8-1 Personnel policies and records

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 1. (a) The abortion clinic shall maintain current and accurate personnel records for all employees. Personnel records shall:

(1) be maintained for each employee of the clinic; and

(2) include personal data to include:

(A) education;

(B) experience;

(C) date of employment;

(D) a copy of current license when required;

(E) evidence of participation in job-related educational and training activities; and

(F) health records of employees that relate to post offer and subsequent:

(i) physical examinations;

(ii) tests; and

(iii) immunizations.

(b) If the clinical administrator is not the governing body, the clinic must establish employment criteria for the clinic administrator to include, but not be limited to, the following:

- (1) Educational requirements.
- (2) Experience requirements.
- (3) Professional certification, licensing, or registration requirements where appropriate.

(c) The clinic must do the following:

- (1) Maintain current job descriptions with reporting responsibilities for all personnel and annual performance evaluations, based on the job description, for each employee and contract and agency personnel.
- (2) Ensure that all health care workers, including contract and agency personnel, for whom a license, registration, or certification is required:

(A) maintain current license, registration, or certification; and

(B) keep documentation of same.

(Indiana State Department of Health; 410 IAC 26-8-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3363)

410 IAC 26-8-2 Employee health monitoring

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 2. The clinic shall do the following:

- (1) Develop, implement, and maintain a written policy for the control of communicable disease in compliance with applicable federal and state laws.
- (2) Monitor employee health in accordance with the clinic's infection control program.
- (3) Ensure that all employees, staff members, and contractors having direct patient contact are evaluated at least annually for tuberculosis as follows:

(A) Any person with a negative history of tuberculosis or a negative test result must have a baseline two-step tuberculin skin test using the Mantoux method or a quantiferon-TB assay unless the individual has documentation that a tuberculin skin test has been applied at any time during the previous twelve (12) months and the result was negative.

(B) The second step of a two-step tuberculin skin tests using the Mantoux method must be administered one (1) to three (3) weeks after the first tuberculin skin test was administered.

(C) Any person with a documented history of tuberculosis, documented previously positive test result for tuberculosis, documented completion of treatment for tuberculosis, or newly positive results to the tuberculin skin test must have one (1) chest radiograph to exclude a diagnosis of tuberculosis.

(D) After baseline testing, tuberculosis screening must be completed annually and must include at a minimum a tuberculin skin test using the Mantoux method or a quantiferon-TB assay unless the individual was subject to subdivision "C" of this subsection [clause (C)].

(E) Any person having a positive finding on a tuberculosis evaluation may not work in the abortion clinic or provide direct patient contact unless approved by a physician to work.

(F) The abortion clinic must maintain documentation of tuberculosis evaluations showing that any person working for the abortion clinic or having direct patient contact has had a negative finding on a tuberculosis examination within the previous twelve (12) months.

(Indiana State Department of Health; 410 IAC 26-8-2; filed May 11, 2006, 9:36 a.m.: 29 IR 3364)

410 IAC 26-8-3 Orientation and training requirements

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 3. (a) The clinic must do the following:

(1) Develop, implement, and maintain a policy and procedure for the orientation of new employees, contractors, and agency personnel providing direct care and services to patients.

(2) Orientate all new employees, including contract and agency personnel, to applicable clinic and personnel policies.

(b) The clinic shall ensure cardiopulmonary resuscitation (CPR) competence in accordance with current standards of practice and clinic policy for all health care workers including contract and agency personnel who provide direct patient care. *(Indiana State Department of Health; 410 IAC 26-8-3; filed May 11, 2006, 9:36 a.m.: 29 IR 3364)*

Rule 9. Medical Staff

410 IAC 26-9-1 Medical staff services

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 1. (a) The medical staff of the clinic is:

- (1) accountable to the governing body of the clinic; and
- (2) responsible to the governing board for the quality of medical care and services provided to patients.

(b) The medical director must do the following:

- (1) Examine credentials of candidates for appointment, reappointment, or contracting to the medical staff.
- (2) Make recommendations to the governing body on the appointment or reappointment of medical staff.

(c) The medical director must develop and maintain policies and procedures for the provision of medical services. The policies must provide for and the medical staff must ensure the following:

- (1) An appropriate and timely medical history and physical examination is performed.
- (2) All physician orders:
 - (A) are in writing or acceptable computerized form;
 - (B) must be authenticated by a responsible physician as

allowed by clinic policies not to exceed thirty (30) days.
(3) There is a provision for personnel authorized to take a verbal order.

(Indiana State Department of Health; 410 IAC 26-9-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3364)

Rule 10. Patient Care and Nursing Services

410 IAC 26-10-1 Patient care

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 1. (a) All patient care services must:

(1) meet the needs of the patient, within the scope of the service offered, in accordance with acceptable standards of practice;

(2) be under the direction of a qualified person or persons; and

(3) require that:

(A) patient care services rendered are:

(i) reviewed and analyzed at regular meetings of patient care personnel; and

(ii) used as a basis for evaluating the quality of services provided; and

(B) personnel with appropriate training are available at all times to handle possible emergencies involving patients of the clinic.

(b) Written patient care policies and procedures must be available to personnel and must include, but not be limited to, the following:

(1) A provision that a reliable method of patient identification must be used.

(2) A provision for instruction or instructions to be given to the patient or the patient's legal representative regarding follow-up care and transportation needed by the patient on discharge following a surgical abortion to include at least the following:

(A) Signs and symptoms of possible complications.

(B) Activities allowed and to be avoided.

(C) Hygienic and other postdischarge procedures to be followed.

(D) Clinic emergency phone numbers available on a twenty-four (24) hour basis.

(E) Follow-up appointment, if indicated.

(F) Counseling regarding Rh typing.

(G) Administration of Rh immune globulin, if indicated, unless:

(i) the patient signs a waiver refusing the administration; or

(ii) other arrangements for administration are documented.

(3) A provision to maintain a written system of documentation of patients who report post-procedure complications and the clinic's interventions. The interventions must be documented in the medical record.

(4) A provision that facilities, reusable equipment, and

supplies must be thoroughly cleaned or sterilized following use according to clinic policies and procedures.

(5) A provision that all patients must be observed during the recovery period by qualified personnel.

(Indiana State Department of Health; 410 IAC 26-10-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3365)

410 IAC 26-10-2 Nursing services

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 2. If the clinic employs licensed nurses, the clinic must ensure the following:

(1) Registered nurses and licensed practical nurses are currently licensed in Indiana.

(2) Nursing personnel meet annual inservice requirements as established by clinic and federal and state requirements.

(Indiana State Department of Health; 410 IAC 26-10-2; filed May 11, 2006, 9:36 a.m.: 29 IR 3365)

Rule 11. Infection Control Program

410 IAC 26-11-1 Infection control administration

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 1. (a) The clinic must do the following:

(1) Provide a safe and healthful environment that minimizes infection exposure and risk to the following:

(A) Patients.

(B) Health care workers.

(C) Persons who accompany patients.

(2) Maintain a written infection control policy that provides for an active and effective clinic-wide infection control program. The policy must include a system designed for the:

(A) identification;

(B) surveillance;

(C) investigation;

(D) control; and

(E) prevention;

of infections and communicable diseases in patients and health care workers.

(b) The infection control program must identify and evaluate trends or clusters of clinic generated infections or communicable diseases.

(c) The clinic must designate a person qualified by training or experience as responsible for the following:

(1) Ongoing infection control activities.

(2) The development and implementation of policies governing control of infections and communicable diseases.

(d) The clinic administrator must do the following:

(1) Be responsible for the implementation of successful

corrective action plans in affected problem areas and ensure that infection control policies are followed.

(2) Provide for appropriate infection control input into plans for renovation and new construction to ensure awareness of federal, state, and local rules that affect infection control practices as well as plan for appropriate protection of patients and employees during construction or renovation.

(e) The clinic must establish a committee to monitor and guide the infection control program in the clinic as follows:

(1) The infection control committee must meet at least quarterly. Membership must include, but is not limited to, the following:

(A) The person directly responsible for management of the infection surveillance, prevention, and control program as established in subsection (c).

(B) The medical director.

(C) A representative from the nursing staff (if the clinic employs a licensed nurse).

(D) Representatives from other appropriate services within the clinic as needed.

(2) The infection control committee responsibilities must include, but are not limited to, the following:

(A) Establishing techniques and systems for:

(i) identifying;

(ii) reviewing; and

(iii) reporting;

infections in the clinic.

(B) Recommending corrective action plans, reviewing outcomes, and assuring resolution of identified problems.

(C) Reviewing employee exposure incidents and making appropriate recommendations to minimize risk.

(D) Written reports of quarterly meetings.

(E) Reviewing and recommending changes in procedures, policies, and programs that are pertinent to infection control. These include, but are not limited to, the following:

(i) Sanitation, including proper disposal of removed tissue.

(ii) Universal precautions, including infectious waste management.

(iii) Cleaning, disinfection, and sterilization.

(iv) Aseptic technique, invasive procedures, and equipment usage.

(v) Reuse of disposables.

(vi) A system for handling patients with communicable diseases.

(vii) A system, which complies with state and federal law, to monitor the immune status of health care workers exposed to communicable diseases.

(viii) An employee health program to determine the communicable disease history of new personnel as well as an ongoing program for current personnel as required by state and federal agencies.

(ix) Requirements for personal hygiene and attire that meet acceptable standards of practice.

(x) A program of linen management.

(Indiana State Department of Health; 410 IAC 26-11-1; filed May 11, 2006, 9:36 a.m.; 29 IR 3365)

410 IAC 26-11-2 Sterilization

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 2. (a) Sterilization of equipment and supplies must be provided, within the scope of the service offered, in accordance with acceptable standards of practice or manufacturer's recommendations and applicable state laws and rules (to include 410 IAC 1-4, Universal Precautions). Sterilization services must be directed by a qualified person or persons and must provide for the following:

(1) Biological indicators must be used to check sterilization processes at least monthly. Chemical sterilizing indicators must be used to check the sterilizing process of individual packs.

(2) Written policies and procedures must be available and followed by personnel responsible for sterilizing equipment and supplies, including, but not limited to, the following:

(A) Minimum time and temperature for processing various size bundles and packs.

(B) Instructions for:

(i) loading;

(ii) operating;

(iii) cleaning; and

(iv) maintaining;

sterilizers.

(C) Instructions for:

(i) cleaning;

(ii) packaging;

(iii) storing;

(iv) labeling; and

(v) dispensing of;

sterile supplies.

(D) The procedure for maintaining and recording the particular sterilizing cycle.

(E) Sterilization of heat labile reusable equipment.

(3) Records of results must be maintained and evaluated periodically to include, but not be limited to, the following:

(A) Records of recording thermometers or a daily record of the sterilizing cycle:

(i) date;

(ii) time;

(iii) temperature;

(iv) pressure; and

(v) contents;

for each sterilizer load.

(B) Results of biological indicators used in testing the sterilizing processes.

(b) Environmental surfaces and equipment not requiring sterilization that have been contaminated by blood or other potentially infectious materials must be cleaned then decontaminated in accordance with acceptable standards of practice and applicable state laws and rules (to include 410 IAC 1-4, Universal Precautions). (*Indiana State Department of Health; 410 IAC 26-11-2; filed May 11, 2006, 9:36 a.m.: 29 IR 3366*)

410 IAC 26-11-3 Laundry

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2

Sec. 3. The clinic, whether it operates its own laundry or uses outside laundry service, must ensure that the laundry process complies with a recognized laundry standard as follows:

- (1) Clean linen must be separated from soiled linen at all times.
- (2) Contaminated linens must be clearly identified and bagged.
- (3) Central clean linen storage space must be provided as follows:
 - (A) If commercial laundry services are utilized:
 - (i) a soiled linen collection area must be provided; and
 - (ii) a hand washing facility is required in each area where unbagged soiled linen is handled.
 - (B) If laundry is processed in the clinic:
 - (i) a laundry processing area must be provided;
 - (ii) clean linen storage and mending must be separated from soiled linen handling and storage; and
 - (iii) employee hand washing facilities must be available in each room where clean or soiled linen is processed and handled.

(*Indiana State Department of Health; 410 IAC 26-11-3; filed May 11, 2006, 9:36 a.m.: 29 IR 3367*)

Rule 12. Emergency Care

410 IAC 26-12-1 Emergency care

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2

Sec. 1. (a) The clinic must have a readily accessible written protocol for the following:

- (1) Managing medical emergencies that occur within the clinic. The protocol must ensure physician coverage and provide for a timely response for emergencies.
- (2) The transfer of patients requiring further emergency care to a hospital.

(b) Patients not discharged from the clinic within twelve (12) hours following the conclusion of a surgical abortion procedure must be transferred to a hospital. (*Indiana State Department of Health; 410 IAC 26-12-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3367*)

Rule 13. Anesthesia and Surgical Services

410 IAC 26-13-1 Anesthesia services

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2; IC 25

Sec. 1. (a) The clinic must provide adequate anesthesia services to meet the needs of the patient, within the scope of the services offered, in accordance with acceptable standards of practice, under the direction of a licensed physician with specialized training or experience in the administration of anesthetics.

(b) Anesthesia services must be provided in compliance with IC 25 and rules adopted under that title.

(c) Anesthesia services in a clinic are limited to the following:

- (1) Local anesthesia/analgesia.
- (2) Nitrous oxide.
- (3) Conscious sedation.

The clinic may not use deep sedation or general anesthesia.

(d) The medical director shall adopt and implement policies and procedures that include, but are not limited to, the following:

- (1) Safety rules to be followed relating to the administration of anesthesia.
- (2) Safety training required of personnel.

(e) Anesthesia must be administered by one (1) of the following:

- (1) A qualified physician with appropriate training and experience.
- (2) A registered nurse acting under the direction of and in the immediate presence of the operating physician or other physician and who holds a certificate of completion of a course in anesthesia approved by the:
 - (A) American Association of Nurse Anesthetists; or
 - (B) Medical Licensing Board.

(f) The clinic shall ensure the delineation of preanesthesia, intraoperative, and postanesthesia responsibilities as follows:

- (1) The completion, within forty-eight (48) hours before a surgical abortion, of a preanesthesia evaluation for each patient by an individual qualified to administer anesthesia. If completed more than forty-eight (48) hours before the surgical abortion, the preanesthesia evaluation shall be updated according to clinic policy.
- (2) When using conscious sedation, the patient shall be monitored by qualified personnel other than the physician performing the procedure that must include the following:
 - (A) Frequent checking for verbal responses.
 - (B) Monitoring of a degree that can be expected to detect the:
 - (i) respiratory;

- (ii) cardiovascular; and
- (iii) neurological;

effects of the drugs being used.

- (3) The completion of a postanesthetic evaluation for proper anesthesia recovery of each patient before discharge in accordance with written policies and procedures approved by the medical staff.
- (4) The requirement that all postoperative patients must be discharged from the postanesthetic care unit by the physician responsible for the patient's care in accordance with clinic policy.

(Indiana State Department of Health; 410 IAC 26-13-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3367)

410 IAC 26-13-2 Surgical abortion services

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 2. (a) Surgical abortion services must be provided in accordance with acceptable standards of practice and safety.

(b) Surgical abortions shall be performed by a physician.

(c) A physician must:

(1) either be:

(A) present in the clinic; or

(B) immediately available to the staff by telecommunications;

when there is a patient in the clinic; and

(2) remain in the clinic until all postsurgical abortion patients are determined by a physician to be stable.

(d) The clinic must develop, implement, and maintain written policies governing surgical abortion services designed to assure the achievement and maintenance of appropriate standards of medical and patient care.

(e) Procedures for surgical abortion must include preprocedure testing that includes, but is not limited to, the following:

(1) On-site proof of pregnancy as evidenced by:

(A) a pregnancy test;

(B) a copy of a pregnancy test; or

(C) an ultrasound;

and documented on the medical record.

(2) Verification and documentation of gestational age.

(3) Hematocrit or hemoglobin.

(4) Rh typing.

(5) Completion of the abortion documented by:

(A) ultrasonography; or

(B) other clinical means.

(6) Provision of follow-up examination and services as indicated.

(Indiana State Department of Health; 410 IAC 26-13-2; filed May 11, 2006, 9:36 a.m.: 29 IR 3368)

410 IAC 26-13-3 Equipment

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 3. (a) There must be sufficient patient care equipment to assure the safe, effective, and timely provision of the available services to patients.

(b) The following equipment and supplies must be available to the procedure and recovery areas:

(1) Emergency call system.

(2) Oxygen.

(3) Resuscitation equipment.

(c) The following equipment and supplies must be available to the procedure and recovery areas when using IV sedation:

(1) Defibrillator.

(2) Cardiac monitors.

(3) Pulse oximeter.

(4) Suction equipment.

(5) Other supplies and equipment specified by the medical staff.

(Indiana State Department of Health; 410 IAC 26-13-3; filed May 11, 2006, 9:36 a.m.: 29 IR 3368)

Rule 14. Dietary Services

410 IAC 26-14-1 Dietary services

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 1. (a) If nourishment and other dietary needs of the patients are provided in the clinic, the clinic must comply with 410 IAC 7-24.

(b) If nourishments are to be prepared, a nourishment area with a hand washing lavatory and refrigeration must be provided.

(c) If prepackaged single-service nourishments are provided, refrigeration storage of nourishments and other food products must be separate from refrigeration storage for pharmaceuticals. *(Indiana State Department of Health; 410 IAC 26-14-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3368)*

Rule 15. Laboratory Services

410 IAC 26-15-1 Laboratory services

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 1. (a) The clinic must provide, or make available, those pathology and medical laboratory services and consultations necessary to meet the needs of patients as determined by the medical staff.

(b) The laboratory performs tests, examines specimens, and reports the evaluation only upon the written request of individuals authorized by law.

(c) The clinic must assure that all laboratory services provided to its patients are performed in a facility possessing a valid certificate, in accordance with 42 CFR 493 (excluding Subparts F, R, Q, and T) authorizing the performance of testing in the specialty or subspecialty of service for level of complexity in which the test is categorized.

(d) Laboratory supervisory and testing personnel qualifications must be:

- (1) consistent with the work assignments; and
- (2) in compliance with 42 CFR 493.

(e) All nursing and other clinic personnel performing laboratory testing must have competency assessed annually with documentation of assessment maintained in the employee file for the procedures performed.

(f) The clinic must develop, implement, and maintain written quality control and quality assurance policies and procedures for complexity of testing performed that are consistent with and include all standards found in 42 CFR 493. (*Indiana State Department of Health; 410 IAC 26-15-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3368*)

Rule 16. Pharmaceutical Services

410 IAC 26-16-1 Pharmaceutical services

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2

Sec. 1. The clinic must provide drugs and biologicals in a safe and effective manner in accordance with accepted professional practice. The clinic must have the following:

- (1) A:
 - (A) designated professional person with prescriptive authority; or
 - (B) pharmacist;
 who is responsible for the control of drug stocks in the clinic.
- (2) Records of stock supplies of all scheduled substances, including an accounting for all items purchased and dispensed.
- (3) Written policies and procedures developed, implemented, maintained, and made available to personnel, including, but not limited to, the following:
 - (A) Drug:
 - (i) handling;
 - (ii) storing;
 - (iii) labeling;
 - (iv) dispensing; and
 - (v) administration according to established clinic policies and acceptable standards of practice.
 - (B) Reporting of adverse reactions and medication errors to the:
 - (i) physician responsible for the patient; and
 - (ii) appropriate committee;
 and documented in the patient's record.

(C) Drugs must be accurately and clearly labeled and stored in specially designated, well-illuminated cabinets, closets, or storerooms and the following:

- (i) Drug cabinets must be accessible only to authorized personnel.
- (ii) Drug cabinets for storage of controlled drugs listed in Schedule II of the Comprehensive Drug Abuse Prevention and Control Act of 1976 and other drugs subject to abuse must be permanently affixed compartments that are separately locked.
- (iii) Drug carts, if used, with controlled drugs as designated in item (ii) must be securely affixed when not in use.

(D) Instructions to the patient on the use of take home medication is the responsibility of the prescribing physician.

(4) A formulary.

(5) A list of available emergency drugs.

(*Indiana State Department of Health; 410 IAC 26-16-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3369*)

Rule 17. Physical Plant; Maintenance; Equipment; Environment; Safety

410 IAC 26-17-1 Physical plant

Authority: IC 16-21-1-7; IC 16-21-2-2.5
Affected: IC 16-21-1; IC 16-21-2; IC 22

Sec. 1. (a) The clinic must be constructed, arranged, and maintained to ensure the safety of the patient and to provide facilities for services authorized under the clinic license as follows:

(1) The plant operations and maintenance service, equipment maintenance, and environmental services must be as follows:

- (A) Staffed to meet the scope of the services provided.
- (B) Under the direction of a person or persons qualified by education, training, or experience according to clinic policy approved by the governing body.

(2) The clinic must provide a physical plant and equipment that meets the statutory requirements and regulatory provisions of the fire prevention and building safety commission (IC 22, 675 IAC 22), Indiana fire prevention codes (675 IAC 22), and Indiana building codes (675 IAC 13).

(b) Any full or partial replacement of the physical plant of a clinic, any addition or renovation to the physical plant of a clinic, or any acquisitions of additional buildings under the license of an existing abortion clinic shall:

- (1) comply with:
 - (A) this article; and
 - (B) all building, fire safety, and handicapped accessibility codes, and rules adopted and administered by the state building commission; and
- (2) be provided with water supply and sewage disposal services from municipal or community services.

(Indiana State Department of Health; 410 IAC 26-17-1; filed May 11, 2006, 9:36 a.m.; 29 IR 3369)

410 IAC 26-17-2 Specifications of physical plant

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 2. (a) Building entrances used to reach the clinic shall be as follows:

- (1) At grade level.
- (2) Clearly marked.
- (3) Located so that patients need not go through other activity areas.

When the abortion clinic is part of another facility, separation of and access to the clinic shall be maintained. Lobbies of multioccupancy buildings may be shared. The design of the clinic shall preclude unrelated traffic from the clinic.

(b) The clinic design shall ensure appropriate levels of patient:

- (1) audible and visual privacy; and
 - (2) dignity;
- throughout the care process.

(c) For common administration and authorized visitor areas, the clinic shall be able to accommodate wheelchairs and provide the following:

- (1) A reception and information counter. The reception and information counter or desk shall be as follows:
 - (A) Located to provide visual control of the entrance to the clinic.
 - (B) Immediately apparent from the entrance.
- (2) A waiting area. The waiting area shall be under staff control. The seating area shall contain not fewer than two (2) spaces for each examination and procedure room.
- (3) At least one (1) conveniently accessible toilet room containing a lavatory for hand washing.
- (4) A conveniently accessible drinking fountain.
- (5) Interview space for private interviews related, for example, to social services or credit.
- (6) General storage facilities for supplies and equipment needed for continuing operation.

(d) Requirements for clinical facilities are as follows:

- (1) Procedure rooms shall be segregated and removed from general traffic flow and be a minimum of:
 - (A) one hundred twenty (120) square feet, exclusive of vestibules, toilets, and closets for procedures requiring only local analgesia or nitrous oxide; and
 - (B) two hundred fifty (250) square feet, exclusive of vestibules, toilets, or closets for procedures that require conscious sedation.
- (2) A hand washing station shall be included within each procedure room.
- (3) Scrub facilities:
 - (A) shall be provided near the entrance of procedure rooms;

(B) may provide service to multiple procedure rooms if needed; and

(C) shall be arranged to minimize splatter on nearby personnel or supply carts.

(4) A separate recovery room or area shall be included and provide for the following:

(A) A minimum clear area of two (2) feet, six (6) inches around three (3) sides of each recovery cart or lounge chair for work and circulation.

(B) A method of providing privacy for each patient in the room or area.

(C) A work station with the following:

- (i) A countertop.
- (ii) Space for supplies.
- (iii) Provisions for charting.
- (iv) A communication system.

(5) A drug distribution station will be included. The station:

(A) may be a part of the work station; and

(B) shall include a:

- (i) work counter;
- (ii) sink;
- (iii) refrigerator (if needed); and
- (iv) locked storage for biologicals and drugs.

(6) A toilet room containing a lavatory for hand washing shall be accessible from all examination and procedure rooms. Where a clinic has no more than a total of three (3) examination and procedures rooms, the patient toilet may also serve as the toilet for the waiting area.

(e) Requirements for design standards are as follows:

(1) At least one (1) housekeeping room with:

- (A) a service sink; and
- (B) adequate storage for housekeeping supplies and equipment;

shall be provided.

(2) Hand washing stations shall:

- (A) be located and arranged to meet the needs of the clinic; and
- (B) permit proper use and operation.

Provisions for hand drying shall be included at all hand washing stations except scrub sinks.

(3) There shall be an equipment room or rooms for:

- (A) heating;
- (B) air conditioning;
- (C) hot water;
- (D) other mechanical; and
- (E) electrical;

equipment.

(4) Incinerators, if used, shall also conform to the building standards prescribed by area air pollution regulations.

(5) The minimum corridor width shall be forty-four (44) inches. Items such as drinking fountains, telephones, vending machines, etc., shall not:

- (A) restrict corridor traffic; or
- (B) reduce the corridor width below the required

minimum.

(6) The minimum nominal door width for patient use shall be three (3) feet.

(7) Each building shall have a [sic., at] least two (2) exits that are remote from each other.

(8) An approved antiscald device shall be provided on the hot water supply to all hand washing facilities limiting the water temperature to a maximum of one hundred ten (110) degrees Fahrenheit (forty-three (43) degrees Celsius).

(f) Clinics operating before July 1, 2006, are exempted from requirements of this section. (*Indiana State Department of Health; 410 IAC 26-17-2; filed May 11, 2006, 9:36 a.m.: 29 IR 3370*)

410 IAC 26-17-3 Maintenance of physical plant

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 3. The condition of the physical plant and the overall clinic environment must be developed and maintained in such a manner that the safety and well-being of patients is assured as follows:

(1) No condition in the clinic or on the grounds may be maintained that may be conducive to the harboring or breeding of:

- (A) insects;
- (B) rodents; or
- (C) other vermin.

(2) No condition may be created or maintained that may result in a hazard to:

- (A) patients;
- (B) authorized visitors; or
- (C) employees.

(3) Provision must be made for the periodic inspection, preventive maintenance, and repair of the physical plant and equipment by qualified personnel as follows:

- (A) Operation, maintenance, and spare parts manuals must be available, along with training or instruction, or both, of the appropriate clinic personnel, in the maintenance and operation of fixed and movable equipment.
- (B) All mechanical equipment (pneumatic, electric, sterilizing, or other) must be on a documented maintenance schedule of appropriate frequency in accordance with one (1) of the following:

- (i) Acceptable standards of practice.
- (ii) The manufacturer's recommended maintenance schedule.

(C) Operational and maintenance control records must be as follows:

- (i) Established and analyzed at least triennially.
- (ii) Readily available on the premises.

(D) Maintenance and repairs must be carried out in accordance with applicable codes, rules, standards, and requirements of the following:

- (i) Local jurisdictions.

(ii) The state fire marshal.

(iii) The department.

(*Indiana State Department of Health; 410 IAC 26-17-3; filed May 11, 2006, 9:36 a.m.: 29 IR 3371*)

410 IAC 26-17-4 Maintenance of equipment

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 4. All patient care equipment must be in good working order and regularly serviced and maintained as follows:

(1) All patient care equipment must be on a documented maintenance schedule of appropriate frequency in accordance with one (1) of the following:

- (A) Acceptable standards of practice.
- (B) The manufacturer's recommended maintenance schedule.

(2) There must be evidence of preventive maintenance on all patient care equipment.

(3) Appropriate records must be:

- (A) kept pertaining to:
 - (i) equipment maintenance;
 - (ii) repairs; and
 - (iii) electrical current leakage checks; and
- (B) analyzed at least triennially.

(4) Defibrillators must be discharged at least in accordance with manufacturers' recommendations, and a discharge log with initialed entries must be maintained.

(*Indiana State Department of Health; 410 IAC 26-17-4; filed May 11, 2006, 9:36 a.m.: 29 IR 3371*)

410 IAC 26-17-5 Environment

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 5. The building or buildings, including fixtures, walls, floors, ceiling, and furnishings throughout, must be kept clean and orderly in accordance with current standards of practice, including the following:

(1) Environmental services must be provided in such a way as to guard against transmission of disease to patients, health care workers, the public, and visitors by using the current principles of the following:

- (A) Asepsis.
- (B) Cross-contamination prevention.
- (C) Safe practice.

(2) Refuse, biohazards, infectious waste, and garbage must be:

- (A) collected;
- (B) transported;
- (C) sorted; and
- (D) disposed of;

by methods that will minimize nuisances or hazards in compliance with federal, state, and local laws and rules.

(*Indiana State Department of Health; 410 IAC 26-17-5; filed May 11, 2006, 9:36 a.m.: 29 IR 3371*)

410 IAC 26-17-6 Safety

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 6. (a) A safety management program must include, but not be limited to, the following:

- (1) A review of safety functions.
- (2) Development, implementation, and monitoring of a safety management program to include, but not be limited to, the following:
 - (A) Periodic equipment inspections.
 - (B) Insect, rodent, or other vermin control.
 - (C) Instructions for operating and maintaining the building or building portion and equipment.
 - (D) Chemical substance use and storage.
 - (E) Surgical waste and similar material disposal.
 - (F) General housekeeping precautions.
- (3) An ongoing clinic-wide process to evaluate and collect information about hazards and safety practices.
- (4) A safety program that includes, but is not limited to, the following:
 - (A) Patient safety.
 - (B) Health care worker safety.
 - (C) Public and visitor safety.
- (5) A written fire control plan that contains provisions for the following:
 - (A) Prompt reporting of fires.
 - (B) Extinguishing of fires.
 - (C) Protection of the following:
 - (i) Patients.
 - (ii) Personnel.
 - (iii) Guests.
 - (D) Evacuation.
 - (E) Cooperation with firefighting authorities.
 - (F) Fire drills.
- (6) Maintenance of written evidence of regular inspection and approval by state or local fire control agencies in accordance with the following:
 - (A) Clinic policy.
 - (B) State and local regulations.
- (7) Emergency and disaster preparedness coordinated with appropriate community, state, and federal agencies.

(b) The clinic must maintain adequate battery-powered lighting and sufficient equipment needed to provide for the:

- (1) completion of services; and
- (2) safety of patients and staff;

in the event of a power loss. (*Indiana State Department of Health; 410 IAC 26-17-6; filed May 11, 2006, 9:36 a.m.: 29 IR 3372*)

Rule 18. Other Services**410 IAC 26-18-1 Other services**

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 1. (a) If the clinic provides other surgical abortion services not covered in specific sections of this article, the services must meet the needs of the patients served, within the scope of the service offered, and in accordance with acceptable standards of practice.

(b) The services must be as follows:

- (1) Under the direction of a qualified person or persons.
- (2) Staffed in accordance with written clinic policies and in compliance with the applicable state and federal rules.

(*Indiana State Department of Health; 410 IAC 26-18-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3372*)

Rule 19. Incorporation by Reference**410 IAC 26-19-1 Incorporation by reference**

Authority: IC 16-21-1-7; IC 16-21-2-2.5

Affected: IC 16-21-1; IC 16-21-2

Sec. 1. (a) 42 CFR 493 (October 1, 2004) is hereby incorporated by reference as part of this rule.

(b) Federal rules that have been incorporated by reference do not include any later amendments than those specified in the incorporated citation. Sales of the Code of Federal Regulations are handled exclusively by the Superintendent of Documents, Government Printing Office, Washington, D.C. 20402.

(c) All incorporated material is available for public review at the department. (*Indiana State Department of Health; 410 IAC 26-19-1; filed May 11, 2006, 9:36 a.m.: 29 IR 3372*)

LSA Document #05-94(F)

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IC 4-22-7-5(c) Notice from Secretary of State Regarding Documents Incorporated by Reference: 42 CFR 493

TITLE 839 SOCIAL WORKER, MARRIAGE AND FAMILY THERAPIST, AND MENTAL HEALTH COUNSELOR BOARD

LSA Document #05-223(F)

DIGEST

Amends 839 IAC 1-6-1 concerning continuing education. Amends 839 IAC 1-6-2 concerning approval of continuing education programs. Amends 839 IAC 1-6-3 concerning the continuing education requirements for social workers, clinical social workers, marriage and family therapists, and mental

health counselors. Effective 30 days after filing with the Secretary of State.

839 IAC 1-6-1

839 IAC 1-6-2

839 IAC 1-6-3

SECTION 1. 839 IAC 1-6-1 IS AMENDED TO READ AS FOLLOWS:

839 IAC 1-6-1 Continuing education

Authority: IC 25-23.6-2-8

Affected: IC 25-23.6

Sec. 1. (a) As used in IC 25-23.6, "continuing education" means education provided by board-approved providers ~~which~~ **that** is obtained by a licensee in order to maintain, improve, or expand the licensee's skills and knowledge. As used in this rule, "CEU" means one (1) continuing education hour.

(b) Continuing education shall be comprised of two (2) categories, Category I and Category II. The licensee:

- (1) shall obtain a minimum of fifty percent (50%) of the required amount of CEUs for renewal from Category I; and
- (2) may obtain a maximum of fifty percent (50%) of the required amount of CEUs for renewal from Category II.

(c) Category I is defined as continuing education that is formal programming, which includes the following:

- (1) Formally organized courses.
- (2) Workshops.
- (3) Seminars.
- (4) Symposia.
- (5) Institutes.
- (6) Home study programs, including:
 - (A) computer;
 - (B) audio; **and**
 - (C) video; **and**

~~(D)~~ instructional programs accredited by board-approved organizations.

(7) Courses that are relevant to the license holder's professional skills, which are part of the curriculum of an accredited university, college, or educational institution, shall earn:

- (A) fifteen (15) CEUs for each academic semester hour completed; or
- (B) ten (10) CEUs for each academic quarter hour completed.

(8) Faculty teaching a course for the first time at an accredited university, college, or educational institution shall earn one and one-half (1½) CEUs for every **credit** hour taught. **Continuing education credit will be granted only the first time faculty teaches the course within the same semester.**

(d) CEUs obtained from Category I sponsors shall earn the amount of continuing education hours granted by the program sponsor. If the sponsor does not grant continuing education hours, then one (1) CEU will be granted for each clock hour of

attendance.

(e) Category II is defined as continuing education that is self-directed, which includes the following:

- (1) Journal clubs, earns one (1) CEU for each hour attended.
- (2) Office inservices, earns one (1) CEU for each hour attended.
- (3) Case conferences that are specifically designed for training or teaching, earns one (1) CEU for each hour attended.
- (4) Services as an instructor, presenter, or supervisor in a relevant professional seminar, workshop, or training conference earns one (1) CEU for each hour of service, but only for the initial instruction, presentation, or supervision given.
- (5) Research and publication of research results in a recognized professional journal or book form, earns ten (10) CEUs, but may only be claimed for the initial publication of the information.
- (6) Providing **consultation, critique, or** peer review of ~~another licensee's~~ therapy and skills ~~which includes consultation, conference, and critique, for an individual:~~

(A) pursuing a:

- (i) bachelor's degree;
- (ii) master's degree; or
- (iii) doctoral degree; or

(B) working:

- (i) to meet the experience requirement for licensure; or
- (ii) for another licensee;

earns one (1) CEU for each hour spent with the ~~peer~~ **individual** for this purpose.

(7) Services on boards and commissions and holding office in professional organizations, specifically related to the licensee's profession, earns one (1) CEU for each hour of service.

(8) Faculty teaching a course at an accredited university, college, or educational institution, earns one (1) CEU for every credit hour taught. Continuing education credit will be granted only the first time faculty teaches the course within the same semester.

(Social Worker, Marriage and Family Therapist, and Mental Health Counselor Board; 839 IAC 1-6-1; filed Dec 29, 1998, 10:57 a.m.; 22 IR 1512; readopted filed Dec 2, 2001, 12:30 p.m.; 25 IR 1313; filed Jun 1, 2006, 9:45 a.m.; 29 IR 3373)

SECTION 2. 839 IAC 1-6-2 IS AMENDED TO READ AS FOLLOWS:

839 IAC 1-6-2 Approval of continuing education programs

Authority: IC 25-23.6-2-8

Affected: IC 25-23.6

Sec. 2. (a) The following criteria shall be used for the approval of providers of continuing education programs for licensed social workers, licensed clinical social workers, licensed marriage and family therapists, and licensed mental health counselors:

(1) The continuing education program shall have a statement of objectives, which the program should achieve for its participants relating to and enhancing the licensee's practice.
(2) The sponsor of a continuing education program shall provide **the following**:

(A) Adequate administration, including a responsible person to coordinate and administer the program. ~~and~~

(B) Maintenance of proper records.

(3) Sponsors of a continuing education program shall provide adequate funding for the educational program undertaken.

(4) The curriculum of a continuing education program shall be thoughtfully planned and designed to explore in considerable depth:

(A) one (1) subject; or

(B) a closely related group of subjects related to the licensee's practice.

(5) The continuing education program shall:

(A) have qualified faculty members with demonstrated competence in the subject areas; **and**

~~(6) The continuing education program shall~~ (B) be held in adequate facilities that allow for an effective program.

~~(7)~~ (6) Continuing education programs may employ a variety of educational methods and teaching aids that enhance the learning opportunities.

~~(8)~~ (7) Appropriate methods of evaluation shall be devised and used to measure the continuing education program's effectiveness.

~~(9)~~ (8) The sponsor of the continuing education program shall provide to the participants a meaningful record of attendance stating the continuing education hours involved.

(b) Organizations applying for board approval to be a sponsor of continuing education programming must submit an application to the board for approval at least ninety (90) days ~~prior to~~ **before** the presentation of any program. The board shall act upon the application within ninety (90) days of receipt. The approval, if granted, is effective until April ~~1st~~ **1** of every even-numbered year.

(c) An approval to provide continuing education units for licensed:

(1) social workers; ~~licensed~~

(2) clinical social workers; ~~licensed~~

(3) marriage and family therapists; and ~~licensed~~

(4) mental health counselors;

will expire on April 1 of the even-numbered years.

(d) The sponsor of the program is responsible for monitoring attendance in such a manner that verification of attendance throughout the entire program can be reliably assured.

(e) The sponsor shall maintain attendance records for a minimum of four (4) years from the date of the program. These records must include the following:

(1) The date of the program.

(2) The program title.

(3) The presenter's name.

(4) The names of all participants.

(5) The number of continuing education hours granted each participant.

(f) Continuing education programs that are sponsored, accredited, or approved by the following organizations shall be deemed approved, and no prior approval by the board shall be required:

(1) Academy for Cerebral Palsy and Developmental Medicine.

(2) Academy of Family Mediators.

(3) Accreditation Council on Continuing Medical Education (programs or seminars related to mental health).

(4) American Association for Continuity of Care.

(5) American Association for Diabetes.

(6) American Association for Social Work with Groups/Spinal Cord Injury.

(7) American Association of Marriage and Family Therapy.

(8) American Association of Sex Educators, Counselors, and Therapists.

(9) American Cancer Society.

(10) American Counseling Association.

(11) American Health Care Institute (programs or seminars related to mental health).

(12) American Hospital Association (programs or seminars related to mental health).

(13) American Medical Association (programs or seminars related to mental health).

(14) American Mental Health Counselors Association.

(15) American Psychiatric Association.

(16) American Psychological Association.

(17) American Red Cross (programs or seminars related to mental health).

(18) Arthritis Association.

(19) Association of Oncology Social Work.

(20) Association of Pediatric Oncology Social Work.

(21) Association for Treatment of Sexual Abusers.

(22) Association of Social Work Boards.

(23) Chicago Center for Family Health.

(24) Commission on Rehabilitation Counselor Certification.

(25) Employee Assistance Professional Association.

(26) Employee Assistance Society of North America.

(27) Federation of Societies for Clinical Social Work.

(28) Federation of Society of Sex Educators and Therapists.

(29) First Steps.

(30) Healthy Families.

(31) Hoosier Oncology Group.

(32) Hospice Foundation of America.

(33) Indiana Association of Home and Hospice Care.

(34) Indiana Commission on Continuing Legal Education (programs or seminars related to mental health).

(35) Indiana Council of Nephrology Social Workers.

(36) Indiana Council on Adolescent Pregnancy.

(37) Indiana Counselors Association for Alcohol and Drug

Abuse.

- (38) Indiana Healthcare Ethics Network.
- (39) Indiana Hospice Association.
- (40) Indiana Hospital and Health Association (programs or seminars related to mental health).
- (41) Indiana Organ Procurement Organization.
- (42) Indiana Perinatal Association.
- (43) International Critical Incident Stress Foundation.
- (44) Leukemia **and Lymphoma** Society. ~~of America.~~
- (45) Mediation Matters.
- (46) Mental Health Association.
- (47) Midwest Regional Network for Intervention with Sex Offenders.
- (48) National Association for Family-Based Services.
- (49) National Association of Alcoholism and Drug Abuse Counselors.
- (50) National Association of Liver Transplant Social Workers.
- (51) National Association of Perinatal Social Work.
- (52) National Association of Social Workers.
- (53) National Board for Certified Counselors.
- (54) National Board of Addiction Examiners.
- (55) National Brain Tumor Foundation.
- (56) National Committee to Prevent Child Abuse.
- (57) National Council of Community Mental Health Centers.
- (58) National Council of Sexual Addiction and Compulsivity.
- (59) National Hospice Association.
- (60) National Kidney Foundation.
- (61) National Organization for Victim Assistance.
- (62) National Resource Center for Family Centered Practice.
- (63) National Spina Bifida Association.
- (64) Society of Heart and Lung Transplant Social Workers.
- (65) Solutions Training Institute.
- (66) The Alfred Adler Institute of Chicago.
- (67) The American Professional Society on the Abuse of Children.
- (68) The Center for Family Studies, Chicago, Illinois.
- (69) The Cincinnati Psychoanalytic Institute.
- (70) The Family Institute of Chicago.
- (71) The Family Institute/Center for Family Studies.
- (72) The Gestalt Institute of Cleveland.
- (73) The Indianapolis Gestalt Institute.
- (74) The Institute for Clinical Social Work, Chicago, Illinois.
- (75) The Institute for Psychoanalysis, Chicago, Illinois.
- (76) The International Institute of Object Relations Therapy.
- (77) The Jungian Institute of Chicago.
- (78) The National Association of Family Mediators.
- (79) The National Center for Child Abuse and Neglect.
- (80) The National Children's Advocacy Center.
- (81) The Society of Social Work Leadership in Health Care.
- (82) A national, regional, state, district, or local organization that operates as an affiliated entity under the approval of any organization listed in subdivisions (1) through (81).
- (83) Any institute or program focused on self-psychology.
- (84) Any institute or program approved by the social**

worker, marriage and family therapist, and mental health counselor board of another state.

~~(84)~~ **(85)** A university, college, or other teaching institution accredited by the United States Department of Education or the Council on Postsecondary Education.

~~(85)~~ **(86)** A federal, state, or local government agency that coordinates and presents continuing education courses and programs in conjunction with this rule.

(Social Worker, Marriage and Family Therapist, and Mental Health Counselor Board; 839 IAC 1-6-2; filed Dec 29, 1998, 10:57 a.m.: 22 IR 1512; readopted filed Dec 2, 2001, 12:30 p.m.: 25 IR 1314; filed Jun 1, 2006, 9:45 a.m.: 29 IR 3373)

SECTION 3. 839 IAC 1-6-3 IS AMENDED TO READ AS FOLLOWS:

839 IAC 1-6-3 Continuing education requirements

Authority: IC 25-23.6-2-8

Affected: IC 25-23.6

Sec. 3. (a) A renewal period is defined as the two (2) year period beginning with April 1 of even-numbered years. A licensure year is defined as April 1 through March 31 of the following year.

(b) A licensee who renews a license as a social worker, clinical social worker, marriage and family therapist, or mental health counselor shall complete not less than twenty (20) CEUs **in each of the two (2) licensure years of per year, in compliance with section 1(b) of this rule, for a total of forty (40) CEUs for the two (2) year renewal period.**

(c) A minimum of one (1) CEU of the required ten (10) Category I CEUs per year shall have a content area focusing on ethics and professional conduct, including boundary issues, from a Category I provider.

~~(c)~~ **(d)** If a licensee holds more than one (1):

- (1) clinical social worker;
- (2) marriage and family therapist; or
- (3) mental health counselor;

license issued under IC 25-23.6, then CEUs obtained to meet the CEUs required for renewal of one (1) license may be applied towards the CEUs required for renewal of each license held.

~~(d)~~ **(e)** CEUs shall:

- (1)** be obtained within the biennial renewal period in which the licensee is applying; and ~~shall~~
- (2)** not be carried over from one (1) biennial renewal period to another.

~~(e)~~ **(f)** A holder of a license issued under IC 25-23.6 must retain a record of the continuing education required by section 2(a) of this rule for four (4) years following the end of the biennial renewal period in which it was obtained.

~~(f)~~ **(g)** Continuing education used to satisfy the continuing

education requirements of another state, in which the licensee also holds a license to practice as a mental health professional, may be applied towards the CEUs required for renewal of a license issued under IC 25-23.6.

~~(g)~~ **(h)** A holder of a license issued under IC 25-23.6 who has been licensed for less than two (2) full years ~~prior to~~ **before** the first renewal date for that license shall meet the following continuing education requirements for the licensee's first renewal period:

(1) A licensee who has been licensed for at least twelve (12) months, but less than twenty-four (24) months, shall complete at least one-half (½) of the CEUs required for renewal of that license. At least fifty percent (50%) of these CEUs shall be obtained from Category I, and ~~no~~ **not** more than fifty percent (50%) shall be obtained from Category II.

(2) A licensee who has been licensed for less than twelve (12) months shall be exempt from the CEUs required for renewal of that initial license.

(Social Worker, Marriage and Family Therapist, and Mental Health Counselor Board; 839 IAC 1-6-3; filed Dec 29, 1998, 10:57 a.m.: 22 IR 1514; readopted filed Dec 2, 2001, 12:30 p.m.: 25 IR 1316; filed Jun 1, 2006, 9:45 a.m.: 29 IR 3375)

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Small Business Regulatory Coordinator: Valerie Jones, Indiana Professional Licensing Agency, 402 West Washington Street, Room W072, Indianapolis, Indiana 46204, (317) 234-2064, vjones@pla.in.gov

**TITLE 879 MANUFACTURED HOME INSTALLER
LICENSING BOARD**

LSA Document #05-346

LSA Document #05-346, printed at 29 IR 1247, is withdrawn.

Emergency Rules

TITLE 65 STATE LOTTERY COMMISSION

LSA Document #06-161(E)

DIGEST

Adds 65 IAC 5-20 concerning the on-line game Mix & Match.
Effective May 11, 2006.

65 IAC 5-20

SECTION 1. 65 IAC 5-20 IS ADDED TO READ AS FOLLOWS:

Rule 20. Mix & Match

65 IAC 5-20-1 Names

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

Sec. 1. The collective name of the on-line game conducted pursuant to this rule is "Mix & Match". As used in this rule, the term "Mix & Match" shall include both Tuesday/Friday – evening draws. (*State Lottery Commission; 65 IAC 5-20-1; emergency rule filed May 11, 2006, 3:00 p.m.: 29 IR 3378*)

65 IAC 5-20-2 Definitions

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

Sec. 2. (a) The definitions in this section apply throughout this rule.

(b) "Board" means three (3) lines of five (5) numbers for a total of fifteen (15) numbers ranging from one (1) to fifty (50). You could have up to five (5) boards on a single Mix & Match ticket.

(c) "Player" means an eligible person who participates in Mix & Match by obtaining a ticket.

(d) "Play slip" means a form which is hand marked by a player which contains five (5) play areas and is used to produce the first line of numbers for a Mix & Match board.

(e) "Quick pick" means any numbers randomly generated by a terminal.

(f) "Retailer" means a person, other than an agency or political subdivision of the state, who sells lottery tickets on behalf of the commission pursuant to a retailer contract.

(g) "Winning Mix & Match numbers" means the five (5) numbers determined in a specific Mix & Match selection event and announced as such pursuant to section 8 of this rule. (*State Lottery Commission; 65 IAC 5-20-2; emergency rule filed May 11, 2006, 3:00 p.m.: 29 IR 3378*)

65 IAC 5-20-3 Ticket price

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

Sec. 3. The price of an on-line ticket for a Mix & Match selection event shall be two dollars (\$2) for each board represented on the on-line ticket. (*State Lottery Commission; 65 IAC 5-20-3; emergency rule filed May 11, 2006, 3:00 p.m.: 29 IR 3378*)

65 IAC 5-20-4 Procedure for playing

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

Sec. 4. (a) An on-line ticket for Mix & Match may represent one (1) or more boards. An on-line ticket for Mix & Match shall be purchased by any of the following methods:

(1) The purchaser may submit a hand completed play slip identifying one (1) to five (5) numbers in one (1) or more play areas to an authorized on-line retailer. The terminal will automatically quick pick any remaining numbers for the first line of the board and the other two (2) lines for each board.

(2) The purchaser may verbally advise an authorized on-line retailer of one (1) to five (5) numbers in the first line on one (1) or more boards. The terminal will automatically quick pick any remaining numbers for the first line of each board and the other two (2) lines for each board.

(3) The purchaser may request a quick pick for the entire board.

(4) The purchaser may purchase a ticket from a player-activated terminal.

(b) An on-line ticket is the only valid proof of a board and the only valid receipt for claiming a prize resulting from a Mix & Match selection event. A play slip shall have no pecuniary or prize value and shall not constitute evidence of purchase of an on-line ticket or a board.

(c) Unless otherwise indicated on the on-line ticket, an on-line ticket for Mix & Match is effective for the next scheduled Mix & Match selection event either Tuesday or Friday evening. The commission may offer multidraw on-line tickets for Mix & Match which are effective for any number of sequential drawings between two (2) and ten (10).

(d) Sales of on-line tickets for Mix & Match selection events shall be suspended prior to the time of the associated selection event at a time determined by the director.

(e) If a play slip is used to select a player's numbers for a Mix & Match selection event, the play slip must have been issued by the lottery and completed by hand by the player. The play slip will be scanned by the on-line terminal or, in the event of a problem, keyed in by hand.

(f) The director may, in the director's sole discretion, provide for the generation of on-line entry tickets from terminals for certain purchases of on-line tickets for Mix &

Match. *(State Lottery Commission; 65 IAC 5-20-4; emergency rule filed May 11, 2006, 3:00 p.m.: 29 IR 3378)*

65 IAC 5-20-5 Winnings pool

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

Sec. 5. The winnings pool for Mix & Match shall be equal to sixty-two and seventy-three one-hundredths percent (62.73%) of the Mix & Match sales receipts for the selection event. *(State Lottery Commission; 65 IAC 5-20-5; emergency rule filed May 11, 2006, 3:00 p.m.: 29 IR 3379)*

65 IAC 5-20-6 Prize limitation

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

Sec. 6. If three (3) or more single lines among all winning tickets match all five (5) numbers drawn, four hundred thousand dollars (\$400,000) will be divided evenly among those winners. *(State Lottery Commission; 65 IAC 5-20-6; emergency rule filed May 11, 2006, 3:00 p.m.: 29 IR 3379)*

65 IAC 5-20-7 Determination of prize amounts

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

Sec. 7. (a) The top prize amount applicable to a particular selection event shall be announced prior to the selection event and shall be equal to one (1) of the following amounts:

- (1) Two hundred thousand dollars (\$200,000) per line if one (1) to two (2) lines match five (5) numbers.
- (2) If three (3) or more lines match five (5) numbers, a prize amount of four hundred thousand dollars (\$400,000) shall be divided evenly among those lines.

(b) Match four (4) of five (5) numbers on a single line: five hundred dollars (\$500).

(c) Match three (3) of five (5) numbers on a single line: ten dollars (\$10).

(d) Match eight (8) or more of fifteen (15) on combined lines on a single board: five thousand dollars (\$5,000).

(e) Match seven (7) of fifteen (15) on combined lines on a single board: three hundred and fifty dollars (\$350).

(f) Match six (6) of fifteen (15) on combined lines on a single board: fifty dollars (\$50).

(g) Match five (5) of fifteen (15) on combined lines on a single board: twenty-five dollars (\$25).

(h) Match four (4) of fifteen (15) on combined lines on a single board: five dollars (\$5).

(i) Match three (3) of fifteen (15) on combined lines on a single board: one (1) free quick pick Mix & Match ticket

(\$2). *(State Lottery Commission; 65 IAC 5-20-7; emergency rule filed May 11, 2006, 3:00 p.m.: 29 IR 3379)*

65 IAC 5-20-8 Determination of winning numbers

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

Sec. 8. Selection events for determination of winning numbers for Mix & Match shall be held on Tuesday and Friday evenings in accordance with 65 IAC 5-3-7 at a time to be determined by the director. *(State Lottery Commission; 65 IAC 5-20-8; emergency rule filed May 11, 2006, 3:00 p.m.: 29 IR 3379)*

65 IAC 5-20-9 Determination of winners

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

Sec. 9. (a) Each holder of a valid on-line ticket for a Mix & Match selection event on which five (5) numbers in a single line applicable to that selection event match the five (5) winning Mix & Match numbers is entitled to the prize of two hundred thousand dollars (\$200,000) or an equal share of four hundred thousand dollars (\$400,000) in the event of more than two (2) winners.

(b) Each holder of a valid on-line ticket for a Mix & Match selection event on which four (4) numbers in a single line applicable to that selection event match four (4) winning Mix & Match numbers is entitled to a prize of five hundred dollars (\$500).

(c) Each holder of a valid on-line ticket for a Mix & Match selection event on which three (3) numbers in a single line applicable to that selection event match three (3) winning Mix & Match numbers is entitled to a prize of ten dollars (\$10).

(d) Each holder of a valid on-line Mix & Match selection event on which eight (8) or more of fifteen (15) numbers in combined lines on a single board is entitled to a prize of five thousand dollars (\$5,000).

(e) Each holder of a valid on-line Mix & Match selection event on which seven (7) of fifteen (15) numbers in combined lines on a single board is entitled to a prize of three hundred and fifty dollars (\$350).

(f) Each holder of a valid on-line Mix & Match selection event on which six (6) of fifteen (15) numbers in combined lines on a single board is entitled to a prize of fifty dollars (\$50).

(g) Each holder of a valid on-line Mix & Match selection event on which five (5) of fifteen (15) numbers in combined lines on a single board is entitled to a prize of twenty-five dollars (\$25).

Emergency Rules

(h) Each holder of a valid on-line Mix & Match selection event on which four (4) of fifteen (15) numbers in combined lines on a single board is entitled to a prize of five dollars (\$5).

(i) Each holder of a valid on-line Mix & Match selection event on which three (3) of fifteen (15) numbers in combined lines on a single board is entitled to a prize of one (1) free Mix & Match quick pick ticket (\$2). (*State Lottery Commission; 65 IAC 5-20-9; emergency rule filed May 11, 2006, 3:00 p.m.: 29 IR 3379*)

65 IAC 5-20-10 Payment of prizes

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

Sec. 10. (a) Each prize in Mix & Match shall be paid in a single lump sum payment.

(b) If a valid on-line ticket for Mix & Match contains more than one (1) board entitled to a prize, the prize amounts for the winning boards shall be added together for purposes of claiming the prizes and determining whether the total prize amounts may be claimed from a retailer pursuant to 65 IAC 3-4-4. (*State Lottery Commission; 65 IAC 5-20-10; emergency rule filed May 11, 2006, 3:00 p.m.: 29 IR 3380*)

65 IAC 5-20-11 Odds of winning

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

Sec. 11. (a) The odds of a single line winning the jackpot prize in a Mix & Match selection event by matching all five (5) of the winning Mix & Match numbers are approximately 1:2,118,760.

(b) The odds of a match four (4) of five (5) numbers on a single line are approximately 1:9,417.

(c) The odds of a match three (3) of five (5) numbers on a single line are approximately 1:214.

(d) The odds of a match eight (8) or more of fifteen (15) numbers on combined lines on a single board are approximately 1:137,153.

(e) The odds of a match seven (7) of fifteen (15) numbers on combined lines on a single board are approximately 1:9,717.

(f) The odds of a match six (6) of fifteen (15) numbers on combined lines on a single board are approximately 1:941.

(g) The odds of a match five (5) of fifteen (15) numbers on combined lines on a single board are approximately 1:130.

(h) The odds of a match four (4) of fifteen (15) numbers on combined lines on a single board are approximately 1:26.

(i) The odds of a match three (3) of fifteen (15) numbers on combined lines on a single board are approximately 1:7.7.

(j) The overall odds of winning a prize in a Mix & Match selection event are approximately 1:5.7. (*State Lottery Commission; 65 IAC 5-20-11; emergency rule filed May 11, 2006, 3:00 p.m.: 29 IR 3380*)

LSA Document #06-161(E)

Filed with Secretary of State: May 11, 2006, 3:00 p.m.

TITLE 65 STATE LOTTERY COMMISSION

LSA Document #06-162(E)

DIGEST

Temporarily adds rules concerning scratch-off game number 822. Effective May 17, 2006.

SECTION 1. The name of the scratch-off game is "Scratch-Off Game Number 822, 9's In A Line".

SECTION 2. Scratch-off tickets in scratch-off game number 822 shall sell for one dollar (\$1) per ticket.

SECTION 3. Play Symbols: A scratch-off ticket in Scratch-Off Ticket Game Number 822, 9's In A Line shall contain ten (10) play and prize spots. These include nine (9) play spots arranged in a matrix of three (3) rows and three (3) columns and one (1) prize spot in area labeled "PRIZE BOX". The play symbol captions correspond with and verify the play symbols as follows:

PLAY SYMBOLS:

2	3	4	5	6	7	8	9
TWO	THR	FOR	FIV	SIX	SVN	EGT	NIN

SECTION 4. Prize Symbols: One (1) prize symbol is located in area labeled "PRIZE BOX". Prize symbol captions correspond with and verify each of the prize symbols as follows:

\$1.00	\$3.00	\$4.00	\$5.00	\$9.00
ONE	THREE	FOUR	FIVE	NINE
\$29.00	\$49.00	\$75.00	\$99	\$900
TWY NINE	FRY NINE	SVY FIVE	NTY NINE	NINE HUN

SECTION 5. Retailer Validation Codes: The retailer validation code verifies instant winners of "\$1", "\$3", "\$4", "\$5", "\$9", "\$29", "\$49", "\$75", and "\$99". The retailer validation code which corresponds with and verifies each of these winners is as follows:

\$1 = ONE

Emergency Rules

\$3 = THR
\$4 = FOR
\$5 = FIV
\$9 = NIN
\$29 = TWN
\$49 = FNN
\$75 = SVF
\$99 = NTN

SECTION 6. How to Win: A prize winner in the Scratch-Off Game Number 822, 9's In A Line is determined by removing the entire scratch-off material from the play area on the front of the ticket to reveal ten (10) play and prize spots. Neither the retailer validation code (nor any portion thereof), the pack-ticket number (or any portion thereof), nor the validation number (or any portion thereof) are play symbols or prize symbols and are not usable or playable as such. If the holder of the scratch-off game number 822 reveals three (3) "9" symbols in a row, column, or diagonal, the holder is entitled to the prize shown in the area labeled "PRIZE BOX".

SECTION 7. Prize Structure: The possible winning prize combinations are as follows:

Get	Prize Amount	Estimated Number of Prizes in Game*
1 - \$1	\$1 (one dollar)	504,000 prizes
1 - \$3	\$3 (three dollars)	336,000 prizes
1 - \$4	\$4 (four dollars)	100,800 prizes
1 - \$5	\$5 (five dollars)	33,600 prizes
1 - \$9	\$9 (nine dollars)	50,400 prizes
1 - \$29	\$29 (twenty-nine dollars)	9,450 prizes
1 - \$49	\$49 (forty-nine dollars)	630 prizes
1 - \$75	\$75 (seventy-five dollars)	630 prizes
1 - \$99	\$99 (ninety-nine dollars)	525 prizes
1 - \$900	\$900 (nine hundred dollars)	126 prizes

Total value of all prizes*: \$3,054,345

Prize payout: 60.60%

Overall odds: 1 in 4.86

* The number and total value of prizes in this game are based on a print quantity of approximately five million (5,000,000) tickets. Should the print quantity be changed for production of this game or subsequent reorders, the ratio of prizes and total value of all prizes to print quantity will be proportionately maintained and the overall odds and prize payout percentage will remain the same.

Prizes subject to prior sales.

SECTION 8. Applicable Rules: Indiana Administrative Code: 65 IAC 4-205 Validation of Tickets.

SECTION 9. The last day to claim a prize in Scratch-Off

Game Number 822, 9's In A Line is May 31, 2007.

SECTION 10. This document shall expire June 30, 2007.

LSA Document #06-162(E)

Filed with Secretary of State: May 17, 2006, 2:25 p.m.

TITLE 65 STATE LOTTERY COMMISSION

LSA Document #06-164(E)

DIGEST

Temporarily adds rules concerning scratch-off game number 823. Effective May 24, 2006.

SECTION 1. The name of this scratch-off game is "Scratch-Off Game Number 823, One For The Money".

SECTION 2. Scratch-off tickets in scratch-off game number 823 shall sell for one dollar (\$1) per ticket.

SECTION 3. Play Symbols: (a) There are four (4) different scratch-off tickets in Scratch-Off Game Number 823, One For The Money, each with a unique style, including four (4) different "scenes" arranged sequentially in each pack and captioned as follows: "1 For The Money", "2 For The Dough", "3 To Get Lucky", and "4 In A Row".

(b) In "1 For The Money" (scene 1) there is a total of six (6) play and prize spots that include: four (4) in a matrix of two (2) rows and two (2) columns located in the area labeled "YOUR AMOUNTS"; one (1) prize spot is located in the area labeled "BONUS"; and one (1) play spot is located in the area labeled "WINNING AMOUNT". The play symbol captions correspond with and verify the play symbols as follows:

SCENE 1

WINNING AMOUNT Play Symbols:

\$1.00 \$2.00 \$4.00 \$5.00 \$20.00 \$25.00 \$50.00 \$1,000 \$4,000
ONE TWO FOUR FIVE TWENTY THIRTY FIFTY ONE THOU FOR THOU

YOUR AMOUNTS Play Symbols:

\$1.00 \$2.00 \$4.00 \$5.00 \$20.00 \$25.00 \$50.00 \$1,000 \$4,000
ONE TWO FOUR FIVE TWENTY THIRTY FIFTY ONE THOU FOR THOU

BONUS Symbols:

1 2 3 4
ONE TWO THR FOR

(c) In "2 For The Dough" (scene 2) there is a total of six (6)

Emergency Rules

play and prize spots that include: four (4) in a matrix of two (2) rows and two (2) columns in the area labeled “YOUR NUMBERS”; one (1) play spot is located in the area labeled “WINNING NUMBER”; and one (1) prize spot is located in the area labeled “BONUS”. The play symbol captions correspond with and verify the play symbols as follows:

SCENE 2

WINNING NUMBER Play Symbols:

1	2	3	4	5	6	7	8	9
ONE	TWO	THR	FOR	FIV	SIX	SVN	EGT	NIN

YOUR NUMBERS Play Symbols:

1	2	3	4	5	6	7	8	9
ONE	TWO	THR	FOR	FIV	SIX	SVN	EGT	NIN

BONUS Symbols:

1	2	3	4
ONE	TWO	THR	FOR

PRIZE Symbols:

\$1.00	\$2.00	\$4.00	\$5.00	\$20.00	\$25.00	\$50.00	\$1,000	\$4,000
ONE	TWO	FOUR	FIVE	TWENTY	THY FIVE	FIFTY	ONE THOU	FOR THOU

(d) In “3 To Get Lucky” (scene 3) there is a total of twelve (12) play and prize spots in a matrix of three (3) columns and four (4) rows with the first two (2) rows labeled “YOURS” and “THEIRS”; each row is labeled “Row 1”, “Row 2”, “Row 3”, and “Row 4”, respectfully [*sic., respectively*]; and one (1) prize spot is located in the area labeled “BONUS”. The play symbol captions correspond with and verify the play symbols as follows:

SCENE 3

YOURS Play Symbols:

1	2	3	4	5	6	7	8	9
ONE	TWO	THR	FOR	FIV	SIX	SVN	EGT	NIN

THEIRS Play Symbols:

1	2	3	4	5	6	7	8	9
ONE	TWO	THR	FOR	FIV	SIX	SVN	EGT	NIN

BONUS Symbols:

1	2	3	4
ONE	TWO	THR	FOR

PRIZE Symbols:

\$1.00	\$2.00	\$4.00	\$5.00	\$20.00	\$25.00	\$50.00	\$1,000	\$4,000
ONE	TWO	FOUR	FIVE	TWENTY	THY FIVE	FIFTY	ONE THOU	FOR THOU

(e) In “4 In A Row” (scene 4) there are twenty-one (21) play and prize spots that include twenty (20) play card symbols within a matrix of five (5) columns and four (4) rows labeled “Row 1”, “Row 2”, “Row 3”, and “Row 4” and one (1) prize spot located in the area labeled “BONUS”. The play symbol captions correspond with and verify the play symbols as follows:

SCENE 4

ROW 1-4 Play Symbols:

			
CLUB	DIAM	SPADE	HEART

BONUS Symbols:

1	2	3	4
ONE	TWO	THR	FOR

PRIZE Symbols:


\$1.00	\$2.00	\$4.00	\$5.00	\$20.00	\$25.00	\$50.00	\$1,000	\$4,000
ONE	TWO	FOUR	FIVE	TWENTY	THY FIVE	FIFTY	ONE THOU	FOR THOU


SECTION 4. Retailer Validation Codes: The retailer validation code verifies instant winners of “\$1”, “\$2”, “\$4”, “\$5”, “\$10”, “\$20”, “\$50”, and “\$100”. The retailer validation code that corresponds with and verifies each of these winners is as follows:


\$1 = ONE
 \$2 = TWO
 \$4 = FOR
 \$5 = FIV
 \$10 = TEN
 \$20 = TWY
 \$50 = FTY
 \$100 = HUN

SECTION 5. How to Win: (a) Scratch-Off Game Number 823, One For The Money has four (4) different scenes with four (4) different ways to win:


(b) Scene 1: A prize winner in this scene is determined by removing the entire scratch-off material from the play area on the front of the ticket to reveal six (6) play and prize spots that include: four (4) play spots in a matrix of two (2) rows and two (2) columns located in the area labeled “YOUR AMOUNTS”; one (1) prize spot that is located in the area labeled “BONUS”; and one (1) play spot located in

the area labeled “WINNING AMOUNT”. Neither the retailer validation code (nor any portion thereof), the pack-ticket number (nor any portion thereof), or the validation number (nor any portion thereof) are play symbols or prize symbols and are not usable or playable as such. If the holder of scene 1 in scratch-off ticket number 823 matches any of “YOUR AMOUNTS” to the “WINNING AMOUNT”, the holder is entitled to win the amount shown; if a “ ” symbol is revealed in the “BONUS” box, the ticket holder is entitled to win ten dollars (\$10).

(c) Scene 2: A prize winner in this scene is determined by removing the entire scratch-off material from the play area on the front of the ticket to reveal a total of six (6) play and prize spots that include: four (4) are located in a matrix of two (2) rows and two (2) columns; one (1) play spot is located in the area labeled “WINNING NUMBER”; and one (1) prize spot in the area labeled “BONUS”. Neither the retailer validation code (nor any portion thereof), the pack-ticket number (nor any portion thereof), or the validation number (nor any portion thereof) are play symbols or prize symbols and are not usable or playable as such. If the holder of scene 2 in scratch-off ticket number 823 matches any of “YOUR NUMBERS” to the “WINNING NUMBER”, the holder is entitled to win the prize shown. If a “ ” symbol is revealed in the “BONUS” box, the ticket holder is entitled to win ten dollars (\$10).

(d) Scene 3: A prize winner in this scene is determined by removing the entire scratch-off material from the play area on the front of the ticket to reveal a total of thirteen (13) play and prize spots in a matrix of three (3) columns and four (4) rows with the first two (2) columns labeled “YOURS” and “THEIRS”; each row is labeled “Row 1”, “Row 2”, “Row 3”, and “Row 4”, respectfully [*sic., respectively*]; and one (1) prize spot in the area labeled “BONUS”. Neither the retailer validation code (nor any portion thereof), the pack-ticket number (or any portion thereof), or the validation number (or any portion thereof) are play symbols or prize symbols and are not usable or playable as such. If the “YOURS” number beats the “THEIRS” number, the holder of scratch-off ticket 823 is entitled to win the prize shown for that row. If a “ ” symbol is revealed in the “BONUS” box, the ticket holder is entitled to win ten dollars (\$10).

(e) Scene 4: A prize winner in this scene is determined by removing the entire scratch-off material from the play area on the front of the ticket to reveal twenty-one (21) play and prize spots that include sixteen (16) play spots, in playing card symbols and four (4) prize spots, in a matrix of five (5) columns and four (4) rows labeled “Row 1”, “Row 2”, “Row 3”, and “Row 4”, and one (1) prize spot labeled “BONUS”. Neither the retailer validation code (nor any portion

thereof), the pack-ticket number (nor any portion thereof), or the validation number (nor any portion thereof) are play symbols or prize symbols and are not usable or playable as such. If four (4) like playing card suits within a row across are revealed, the ticket holder is entitled to the prize corresponding with that row. If a “ ” symbol is revealed in the “BONUS” box, the ticket holder is entitled to win ten dollars (\$10).

SECTION 6. Prize Structure: The possible winning prize combinations are as follows:

Get	Prize Amount	Estimated Number of Prizes in Game*
1 - \$1	\$1 (one dollar)	504,000 prizes
2 - \$1	\$2 (two dollars)	168,000 prizes
1 - \$2	\$2 (two dollars)	168,000 prizes
4 - \$1	\$4 (four dollars)	50,400 prizes
1 - \$4	\$4 (four dollars)	50,400 prizes
1 - \$5	\$5 (five dollars)	33,600 prizes
1 - \$10 (Bonus)	\$10 (ten dollars)	50,400 prizes
2 - \$5 + 1 - \$10 (Bonus)	\$20 (twenty dollars)	8,400 prizes
1 - \$20	\$20 (twenty dollars)	8,400 prizes
2 - \$20 + 1 - \$10 (Bonus)	\$50 (fifty dollars)	2,520 prizes
1 - \$50	\$50 (fifty dollars)	1,050 prizes
4 - \$25	\$100 (one hundred dollars)	2,100 prizes
1 - \$1,000	\$1,000 (one thousand dollars)	42 prizes
1 - \$4,000	\$4,000 (four thousand dollars)	6 prizes
Total value of all prizes*: \$3,041,700		
Prize payout: 60.35%		
Overall odds: 1 in 4.81		

* The number and total value of prizes in this game are based on a print quantity of approximately five million (5,000,000) tickets. Should the print quantity be changed for production of this game or subsequent reorders, the ratio of prizes and total value of all prizes to print quantity will be proportionately maintained and the overall odds and prize payout percentage will remain the same.

Prizes subject to prior sales.

SECTION 7. Applicable Rules: Indiana Administrative Code: 65 IAC 4-205 Validation of Tickets.

SECTION 8. The last day to claim a prize in Scratch-Off Game Number 823, One For The Money is May 31, 2007.

Emergency Rules

SECTION 9. This document shall expire June 30, 2007.

LSA Document #06-164(E)

Filed with Secretary of State: May 24, 2006, 2:15 p.m.

TITLE 65 STATE LOTTERY COMMISSION

LSA Document #06-175(E)

DIGEST

Temporarily adds rules concerning scratch-off game number 810. Effective June 1, 2006.

SECTION 1. The name of this scratch-off game is “Scratch-Off Game Number 810, Celebrity Poker Showdown”.

SECTION 2. Scratch-off tickets in scratch-off game number 810 shall sell for two dollars (\$2) per ticket.

SECTION 3. Play Symbols: In Scratch-Off Ticket Game Number 810, Celebrity Poker Showdown there are four (4) different “scenes” or cover design. Each shall contain thirty (30) play and prize spots with three (3) poker hand style layout labeled “HAND 1”, “HAND 2”, and “HAND 3”. Included in each of these three (3) hands are two (2) play spot symbols located in the area labeled “YOUR 2 CARDS”, five (5) play spot symbols in the area labeled “COMMUNITY CARDS”, two (2) play spot symbols in the area labeled “THEIR 2 CARDS”, and one (1) prize spot located in area labeled “PRIZE”. The play symbols, reflecting suits and faces associated with standard playing cards, and play symbol captions, reflecting abbreviations of the foregoing, that appear in scratch-off game number 810 shall consist of the following possible play symbols and play symbol captions:

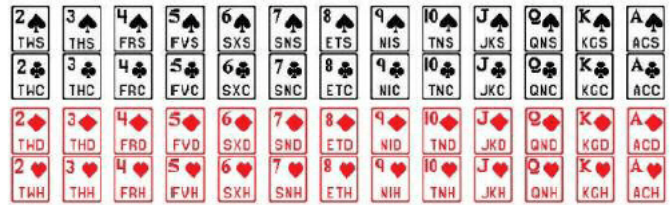
YOUR 2 CARDS Play Symbols (red and/or black):



COMMUNITY CARDS Play Symbols (red and/or black):



THEIR 2 CARDS Play Symbols (red and/or black):



SECTION 4. Prize Symbols: One (1) prize symbol is included in each of the areas labeled “HAND 1”, “HAND 2”, and “HAND 3” located in area labeled “PRIZE”. Prize symbol captions correspond with and verify each of the prize symbols as follows:

\$1.00 ONE	\$2.00 TWO	\$4.00 FOUR	\$5.00 FIVE	\$6.00 SIX	
\$10.00 TEN	\$20.00 TWENTY	\$25.00 THY FIVE	\$40.00 FORTY	\$50.00 FIFTY	\$100 ONE HUN
\$200 TWO HUN	\$400 FOUR HUN	\$500 FIVE HUN	\$1,000 ONE THOU	\$10,000 TEN THOU	\$25,000 THY FIV THOU

SECTION 5. Retailer Validation Codes: The retailer validation code verifies instant winners of “\$2”, “\$4”, “\$5”, “\$10”, “\$20”, “\$40”, “\$100”, and “\$400”. The retailer validation code that corresponds with and verifies each of these winners is as follows:

\$2 = TWO
\$4 = FOR
\$5 = FIV
\$10 = TEN
\$20 = TWY
\$40 = FRY
\$100 = HUN
\$400 = FRH

SECTION 6. How to Win: A prize winner in Scratch-Off Game Number 810, Celebrity Poker Showdown, is determined by removing the entire scratch-off material from the play area on the front of one (1) of the four (4) different scenes to reveal thirty (30) play and prize spots with three (3) poker hand style designs labeled “HAND 1”, “HAND 2”, and “HAND 3”. Included in each of these three (3) hands are two (2) play spot card symbols located in the area labeled “YOUR 2 CARDS”, five (5) play spot card suit symbols in the area labeled “COMMUNITY CARDS”, two (2) play spot card suit symbols in the area labeled “THEIR 2 CARDS”, and one (1) prize spot located in area labeled “PRIZE”. Neither the retailer validation code (nor any portion thereof), the pack-ticket number (nor any portion thereof) or the validation number (or any portion thereof) are play symbols or prize symbols and are not usable or playable as such. In each of the three (3) hands, the holder shall combine “YOUR 2 CARDS” with the “COMMUNITY CARDS” play symbols to determine the best five-card poker hand. The holder shall also combine the “THEIR 2 CARDS” play symbols with the “COMMUNITY CARDS” play

symbols to determine the best five-card poker hand. If the best five-card poker hand with “YOUR 2 CARDS” beats the best five-card poker hand with “THEIR 2 CARDS”, the holder wins the prize indicated in the area labeled “PRIZE” for that hand.

SECTION 7. Prize Structure: The possible winning prize combinations are as follows:

Get	Prize Amount	Estimated Number of Prizes in Game*
1 - \$2	\$2 (two dollars)	300,000 prizes
2 - \$2	\$4 (four dollars)	150,000 prizes
1 - \$4	\$4 (four dollars)	90,000 prizes
2 - \$2 + 1 - \$1	\$5 (five dollars)	30,000 prizes
1 - \$5	\$5 (five dollars)	30,000 prizes
2 - \$2 + 1 - \$6	\$10 (ten dollars)	30,000 prizes
2 - \$4 + 1 - \$2	\$10 (ten dollars)	3,750 prizes
2 - \$5	\$10 (ten dollars)	3,750 prizes
1 - \$10	\$10 (ten dollars)	7,500 prizes
2 - \$5 + 1 - \$10	\$20 (twenty dollars)	15,000 prizes
2 - \$10	\$20 (twenty dollars)	3,750 prizes
1 - \$20	\$20 (twenty dollars)	3,750 prizes
2 - \$10 + 1 - \$20	\$40 (forty dollars)	3,750 prizes
2 - \$20	\$40 (forty dollars)	2,500 prizes
1 - \$40	\$40 (forty dollars)	2,500 prizes
2 - \$50	\$100 (one hundred dollars)	1,250 prizes
2 - \$25 + 1 - \$50	\$100 (one hundred dollars)	1,250 prizes
1 - \$100	\$100 (one hundred dollars)	1,250 prizes
2 - \$100 + 1 - \$200	\$400 (four hundred dollars)	250 prizes
1 - \$400	\$400 (four hundred dollars)	125 prizes
2 - \$500	\$1,000 (one thousand dollars)	50 prizes
1 - \$1,000	\$1,000 (one thousand dollars)	50 prizes
1 - \$10,000	\$10,000 (ten thousand dollars)	3 prizes
1 - \$25,000	\$25,000 (twenty-five thousand dollars)	4 prizes
Total value of all prizes*: \$3,865,000		
Prize payout: 64.42%		
Overall odds: 1 in 4.41		

*The number and total value of prizes in this game are based on a print quantity of approximately three million (3,000,000) tickets. Should the print quantity be changed for production of this game or subsequent reorders, the ratio of

prizes and total value of all prizes to print quantity will be proportionately maintained and the overall odds and prize payout percentage will remain the same.

Prizes subject to prior sales.

SECTION 8. Applicable Rules: Indiana Administrative Code: 65 IAC 4-205 Validation of Tickets.

SECTION 9. The last day to claim a prize in Scratch-Off Game Number 810, Celebrity Poker Showdown is June 30, 2007.

SECTION 10. This document expires July 31, 2007.

LSA Document #06-175(E)

Filed with Secretary of State: June 1, 2006, 3:30 p.m.

TITLE 65 STATE LOTTERY COMMISSION

LSA Document #06-176(E)

DIGEST

Temporarily adds rules concerning scratch-off game number 811. Effective June 1, 2006.

SECTION 1. The name of this scratch-off game is “Scratch-Off Game Number 811, Blazing 7’s”.

SECTION 2. Scratch-off tickets in scratch-off game number 811 shall sell for one dollar (\$1) per ticket.

SECTION 3. Play Symbols: Scratch-Off Ticket Game Number 811, Blazing 7’s shall contain a total of sixteen (16) play and prize spots in the areas labeled “GAME 1”, “GAME 2”, “GAME 3”, and “GAME 4”. For each game, there are three (3) red and/or black play spots and one (1) prize spot. The play symbol captions correspond with and verify the play symbols as follows:

BLACK Play Symbols:

1 2 3 4 5 6 7 8 9
 ONE TWO THR FOR FIV SIX SVN EGT NIN

RED Play Symbols:

1 2 3 4 5 6 7 8 9
 ONE TWO THR FOR FIV SIX SVN EGT NIN

SECTION 4. Prize Symbols: Each of the four (4) prize symbols are located in the areas labeled “GAME 1”, “GAME 2”, “GAME 3”, and “GAME 4”, respectfully [sic., respectively]. Prize symbol captions correspond with and



Emergency Rules

verify each of the prize symbols as follows:

\$1.00 ONE	\$2.00 TWO	\$3.00 THREE	\$4.00 FOUR	\$5.00 FIVE	
\$10.00 TEN	\$20.00 TWENTY	\$40.00 FORTY	\$50.00 FIFTY	\$100 ONE HUN	\$777 7HUN77

SECTION 5. Retailer Validation Codes: The retailer validation code verifies instant winners of “\$1”, “\$2”, “\$4”, “\$5”, “\$10”, “\$20”, “\$40”, and “\$100”. The retailer validation code that corresponds with and verifies each of these winners is as follows:


\$1 = ONE
\$2 = TWO
\$4 = FOR
\$5 = FIV
\$10 = TEN
\$20 = TWY
\$40 = FRY
\$100 = HUN

SECTION 6. How to Win: A prize winner in Scratch-Off Ticket Game Number 811, Blazing 7's is determined by removing the entire scratch-off material from the play area on the front of the scratch-off ticket to reveal sixteen (16) play and prize spots in the areas labeled “GAME 1”, “GAME 2”, “GAME 3”, and “GAME 4”. For each game, there are three (3) red and/or black play spots and one (1) prize spot. Neither the retailer validation code (nor any portion thereof), the pack-ticket number (nor any portion thereof), or the validation number (nor any portion thereof) are play symbols or prize symbols and are not usable or playable as such. If a “” is revealed in any game (1-4), the ticket holder is entitled to win the prize shown for that game. If a red “” is revealed in any game (1-4), the ticket holder is entitled to double the prize shown for that game.

SECTION 7. Prize Structure: The possible winning prize combinations are as follows:

Get	Prize Amount	Estimated Number of Prizes in Game*
1 - \$1	\$1 (one dollar)	600,000 prizes
1 - \$1 (Double)	\$2 (two dollars)	200,000 prizes
1 - \$2	\$2 (two dollars)	200,000 prizes
4 - \$1	\$4 (four dollars)	60,000 prizes
1 - \$4	\$4 (four dollars)	60,000 prizes
1 - \$2 + 1 - \$3	\$5 (five dollars)	20,000 prizes
1 - \$5	\$5 (five dollars)	20,000 prizes
1 - \$10	\$10 (ten dollars)	60,000 prizes
4 - \$5	\$20 (twenty dollars)	10,000 prizes
1 - \$10 (Double)	\$20 (twenty dollars)	10,000 prizes
4 - \$10	\$40 (forty dollars)	3,000 prizes
1 - \$20 (Double)	\$40 (forty dollars)	3,000 prizes

1 - \$40	\$40 (forty dollars)	2,000 prizes
1 - \$50 (Double)	\$100 (one hundred dollars)	2,000 prizes
1 - \$100	\$100 (one hundred dollars)	75 prizes
1 - \$777	\$777 (seven hundred seventy-seven dollars)	50 prizes

Double = Red “” symbol

Total value of all prizes*: \$3,646,350

Prize payout: 60.77%

Overall odds: 1 in 4.80

*The number and total value of prizes in this game are based on a print quantity of approximately six million (6,000,000) tickets. Should the print quantity be changed for production of this game or subsequent reorders, the ratio of prizes and total value of all prizes to print quantity will be proportionately maintained and the overall odds and prize payout percentage will remain the same.

Prizes subject to prior sales.

SECTION 8. Applicable Rules: Indiana Administrative Code: 65 IAC 4-205 Validation of Tickets.

SECTION 9. The last day to claim a prize in Scratch-Off Game Number 811, Blazing 7's is June 30, 2007.

SECTION 10. This document shall expire July 31, 2007.

LSA Document #06-176(E)

Filed with Secretary of State: June 1, 2006, 3:30 p.m.

TITLE 65 STATE LOTTERY COMMISSION

LSA Document #06-177(E)

DIGEST

Temporarily adds rules concerning scratch-off game number 807. Effective June 1, 2006.

SECTION 1. The name of this scratch-off game is “Scratch-Off Game Number 807, Lucky Wheel”.

SECTION 2. Scratch-off tickets in scratch-off game number 807 shall sell for two dollars (\$2) per ticket.

SECTION 3. Play Symbols: A scratch-off ticket in Scratch-Off Ticket Game Number 807, Lucky Wheel shall contain twenty (20) play and prize symbols. These include nine (9) play symbols and nine (9) prize symbols in the area labeled “YOUR NUMBERS” and two (2) play symbols in the area

Emergency Rules

labeled “WHEEL NUMBERS”. The play symbol captions correspond with and verify the play symbols as follows:

WHEEL NUMBERS Play Symbols:

1 ONE	2 THO	3 THR	4 FOR	5 FIV	6 SIX	7 SVN	8 EGT	9 NIN	10 TEN
11 ELVN	12 THLV	13 THRTN	14 FORTN	15 FIFTN	16 SIXTN	17 SVNTN	18 EGHTN	19 NINTN	20 TWTY

YOUR NUMBERS Play Symbols:

1 ONE	2 THO	3 THR	4 FOR	5 FIV	6 SIX	7 SVN	8 EGT	9 NIN	10 TEN
11 ELVN	12 THLV	13 THRTN	14 FORTN	15 FIFTN	16 SIXTN	17 SVNTN	18 EGHTN	19 NINTN	20 TWTY

SECTION 4. Prize Symbols: Each of the nine (9) prize symbols are located directly under the corresponding “YOUR NUMBERS” play symbols. Prize symbol captions correspond with and verify each of the prize symbols as follows:

\$2.00 THO	\$3.00 THREE	\$4.00 FOUR	\$5.00 FIVE	\$7.00 SEVEN
\$10.00 TEN	\$15.00 FIFTEEN	\$20.00 TWENTY	\$30.00 THIRTY	\$50.00 FIFTY
\$100 ONE HUN	\$500 FIVE HUN	\$1,000 ONE THOU	\$10,000 TEN THOU	

SECTION 5. Retailer Validation Codes: The retailer validation code verifies instant winners of “\$2”, “\$4”, “\$5”, “\$10”, “\$20”, “\$50”, “\$100”, and “\$400”. The retailer validation code that corresponds with and verifies each of these winners is as follows:

\$2 = TWO
 \$4 = FOR
 \$5 = FIV
 \$10 = TEN
 \$20 = TWY
 \$50 = FTY
 \$100 = HUN
 \$400 = FRH

SECTION 6. How to Win: A prize winner in the Scratch-Off Game Number 807, Lucky Wheel is determined by removing the entire scratch-off material from the play area on the front of the ticket to reveal twenty (20) play and prize symbols in the area labeled “YOUR NUMBERS” and two (2) play symbols in the area labeled “WHEEL NUMBERS”. Neither the retailer validation code (nor any portion thereof), the pack-ticket number (nor any portion thereof), or the validation number (nor any portion thereof) are play symbols or prize symbols and are not usable or playable as such. If the holder of the scratch-off game number 807 matches any of “YOUR NUMBERS” to either of the two (2) “WHEEL NUMBERS”, the holder is entitled to the prize

shown directly underneath the matched number.

SECTION 7. Prize Structure: The possible winning prize combinations are as follows:

Get	Prize Amount	Estimated Number of Prizes in Game*
1 - \$2	\$2 (two dollars)	367,200 prizes
1 - \$4	\$4 (four dollars)	306,000 prizes
1 - \$2 + 1 - \$3	\$5 (five dollars)	81,600 prizes
1 - \$5	\$5 (five dollars)	40,800 prizes
3 - \$2 + 1 - \$4	\$10 (ten dollars)	20,400 prizes
5 - \$2	\$10 (ten dollars)	10,200 prizes
1 - \$3 + 1 - \$7	\$10 (ten dollars)	10,200 prizes
1 - \$10	\$10 (ten dollars)	10,200 prizes
5 - \$2 + 1 - \$10	\$20 (twenty dollars)	10,200 prizes
1 - \$5 + 1 - \$15	\$20 (twenty dollars)	5,100 prizes
1 - \$20	\$20 (twenty dollars)	5,100 prizes
8 - \$5 + 1 - \$10	\$50 (fifty dollars)	13,600 prizes
5 - \$10	\$50 (fifty dollars)	3,400 prizes
1 - \$50	\$50 (fifty dollars)	3,400 prizes
8 - \$10 + 1 - \$20	\$100 (one hundred dollars)	2,992 prizes
2 - \$50	\$100 (one hundred dollars)	1,020 prizes
1 - \$10 + 1 - \$30 + \$100	\$100 (one hundred dollars)	1,020 prizes
3 - \$20	\$100 (one hundred dollars)	1,020 prizes
1 - \$100	\$100 (one hundred dollars)	204 prizes
4 - \$100	\$400 (four hundred dollars)	34 prizes
5 - \$100 + 1 - \$500	\$1,000 (one thousand dollars)	34 prizes
1 - \$1,000	\$1,000 (one thousand dollars)	6 prizes
1 - \$10,000	\$10,000 (ten thousand dollars)	
Total value of all prizes*: \$5,323,200		
Prize payout: 65.24%		
Overall odds: 1 in 4.57		

*The number and total value of prizes in this game are based on a print quantity of approximately four million (4,000,000) tickets. Should the print quantity be changed for production of this game or subsequent reorders, the ratio of prizes and total value of all prizes to print quantity will be proportionately maintained and the overall odds and prize payout percentage will remain the same.

Prizes subject to prior sales.

SECTION 8. Applicable Rules: Indiana Administrative Code: 65 IAC 4-205 Validation of Tickets.

Emergency Rules

SECTION 9. The last day to claim a prize in Scratch-Off Game Number 807, Lucky Wheel is June 30, 2007.

SECTION 10. This document shall expire July 31, 2007.

LSA Document #06-177(E)

Filed with Secretary of State: June 1, 2006, 3:30 p.m.

TITLE 65 STATE LOTTERY COMMISSION

LSA Document #06-178(E)

DIGEST

Temporarily adds rules concerning scratch-off game number 812. Effective June 1, 2006.

SECTION 1. The name of this scratch-off game is "Scratch-Off Game Number 812, Quick \$50".

SECTION 2. Scratch-off tickets in scratch-off game number 812 shall sell for two dollars (\$2) per ticket.

SECTION 3. Play Symbols: A scratch-off ticket in Scratch-Off Ticket Game Number 812, Quick \$50 shall contain twenty-two (22) play and prize symbols. These include ten (10) play symbols located in left column labeled "YOUR NUMBERS", ten (10) prize symbols in right column labeled "PRIZE", and two (2) play symbols located on each side of area labeled "WINNING NUMBERS". The play symbol captions correspond with and verify the play symbols as follows:

WINNING NUMBERS Play Symbols:

1 ONE	2 TWO	3 THREE	4 FOUR	5 FIVE	6 SIX	7 SEVEN	8 EIGHT	9 NINE	10 TEN
11 ELEVEN	12 TWELVE	13 THIRTEEN	14 FOURTEEN	15 FIFTEEN	16 SIXTEEN	17 SEVENTEEN	18 EIGHTEEN	19 NINETEEN	20 TWENTY

YOUR NUMBERS Play Symbols:


1 ONE	2 TWO	3 THREE	4 FOUR	5 FIVE	6 SIX	7 SEVEN	8 EIGHT	9 NINE	10 TEN
11 ELEVEN	12 TWELVE	13 THIRTEEN	14 FOURTEEN	15 FIFTEEN	16 SIXTEEN	17 SEVENTEEN	18 EIGHTEEN	19 NINETEEN	20 TWENTY
 WIN	 WIN ALL								


SECTION 4. Prize Symbols: Ten (10) prize symbols are located in right column labeled "PRIZE", which corresponds with the play symbols located in left column labeled "YOUR NUMBERS". Prize symbol captions correspond with and verify each of the prize symbols as follows:

\$1.00 ONE	\$2.00 TWO	\$3.00 THREE	\$4.00 FOUR	\$5.00 FIVE
\$7.00 SEVEN	\$10.00 TEN	\$15.00 FIFTEEN	\$20.00 TWENTY	\$30.00 THIRTY
\$50.00 FIFTY	\$100 ONE HUN	\$500 FIV HUN	\$1,000 ONE THOU	\$10,000 TEN THOU

SECTION 5. Retailer Validation Codes: The retailer validation code verifies instant winners of "\$2", "\$4", "\$5", "\$10", "\$20", "\$50", and "\$100". The retailer validation code that corresponds with and verifies each of these winners is as follows:

\$2 = TWO
\$4 = FOR
\$5 = FIV
\$10 = TEN
\$20 = TWY
\$50 = FTY
\$100 = HUN


SECTION 6. How to Win: A prize winner in the Scratch-Off Game Number 812, Quick \$50 is determined by removing the entire scratch-off material from the play area on the front of the scratch-off ticket to reveal twenty (20) play and prize symbols in a matrix of two (2) columns labeled "YOUR NUMBERS" and "PRIZE" and two (2) play symbols on each side of the area labeled "WINNING NUMBERS". Neither the retailer validation code (nor any portion thereof), the pack-ticket number (nor any portion thereof), or the validation number (nor any portion thereof) are play symbols or prize symbols and are not usable or playable as such. If the holder of the scratch-off game number 812 matches any of "YOUR NUMBERS" to either of the two (2) "WINNING NUMBERS", the holder is entitled to the corresponding prize shown. If a " " symbol is revealed,

the ticket holder is entitled to win the corresponding prize automatically. If a " " symbol is revealed, the ticket holder is entitled to win all ten (10) prizes shown for this ticket.

SECTION 7. Prize Structure: The possible winning prize combinations are as follows:

Get	Prize Amount	Estimated Number of Prizes in Game*
1 - \$2	\$2 (two dollars)	367,200 prizes
1 - \$4	\$4 (four dollars)	306,000 prizes
1 - \$2 + 1 - \$3	\$5 (five dollars)	81,600 prizes
1 - \$5	\$5 (five dollars)	40,800 prizes
10 - \$1 with Money Stack	\$10 (ten dollars)	20,400 prizes

Emergency Rules

5 - \$2	\$10 (ten dollars)	10,200 prizes
1 - \$3 + 1 - \$7	\$10 (ten dollars)	10,200 prizes
1 - \$10	\$10 (ten dollars)	10,200 prizes
10 - \$2 with Money Stack	\$20 (twenty dollars)	10,200 prizes
1 - \$5 + 1 - \$15	\$20 (twenty dollars)	5,100 prizes
1 - \$20	\$20 (twenty dollars)	5,100 prizes
10 - \$5 with Money Stack	\$50 (fifty dollars)	13,600 prizes
5 - \$10	\$50 (fifty dollars)	7,140 prizes
1 - \$50	\$50 (fifty dollars)	7,140 prizes
10 - \$10 with Money Stack	\$100 (one hundred dollars)	2,720 prizes
2 - \$50	\$100 (one hundred dollars)	340 prizes
1 - \$10 + 1-\$30 + 3 - \$20	\$100 (one hundred dollars)	340 prizes
1 - \$100	\$100 (one hundred dollars)	340 prizes
5 - \$100 + 1 - \$500	\$1,000 (one thousand dollars)	15 prizes
10 - \$100 with Money Stack	\$1,000 (one thousand dollars)	15 prizes
10 - \$1,000 with Money Stack	\$10,000 (ten thousand dollars)	3 prizes
1 - \$10,000	\$10,000 (ten thousand dollars)	3 prizes
Money Stack “  ” = win all 10 prizes shown		

Total value of all prizes*: \$5,346,400
Prize payout: 65.52%
Overall odds: 1 in 4.54

*The number and total value of prizes in this game are based on a print quantity of approximately four million (4,000,000) tickets. Should the print quantity be changed for production of this game or subsequent reorders, the ratio of prizes and total value of all prizes to print quantity will be proportionately maintained and the overall odds and prize payout percentage will remain the same.

Prizes subject to prior sales.

SECTION 8. Applicable Rules: Indiana Administrative Code: 65 IAC 4-205 Validation of Tickets.

SECTION 9. The last day to claim a prize in Scratch-Off Game Number 812, Quick \$50 is June 30, 2007.

SECTION 10. This document expires July 31, 2007.

LSA Document #06-178(E)
Filed with Secretary of State: June 1, 2006, 3:30 p.m.

135 IAC 2-1-1	135 IAC 2-7-15
135 IAC 2-2-4	135 IAC 2-7-19
135 IAC 2-2-5	135 IAC 2-7-21
135 IAC 2-2-8	135 IAC 2-7-22
135 IAC 2-2-11	135 IAC 2-7-23
135 IAC 2-3-3	135 IAC 2-8-6
135 IAC 2-5-1	135 IAC 2-8-14
135 IAC 2-5-5	135 IAC 2-8-15
135 IAC 2-7-1	135 IAC 2-8-19
135 IAC 2-7-6	135 IAC 2.5
135 IAC 2-7-14	

TITLE 135 INDIANA FINANCE AUTHORITY

LSA Document #06-186(E)

DIGEST

Temporarily adds 135 IAC 2.5 to add provisions concerning the implementation of a public-private agreement for the operation and maintenance of the Indiana East West Toll Road. Makes technical corrections to certain provisions of 135 IAC 2 to conform to 135 IAC 2.5. Authority: IC 4-22-2-37.1(a)(30); IC 4-22-2-37.1(l). Effective June 14, 2006.

SECTION 1. 135 IAC 2.5-1-1 IS ADDED TO READ AS FOLLOWS:

ARTICLE 2.5. PUBLIC-PRIVATE AGREEMENTS

Rule 1. Definitions

135 IAC 2.5-1-1 Definitions

Authority: IC 8-15-2-14; IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-7; IC 8-15.5-10

Affected: IC 8-15-2; IC 8-15.5

Sec. 1. The definitions in this section apply throughout this document.

Emergency Rules

(a) “Authority” means the Indiana finance authority, established under IC 4-4-11, and exercising powers granted to it under IC 8-15-2, IC 8-15.5, both as amended and in effect as of the date hereof, and any successor entity thereto.

(b) “Class 2 user” means any vehicle with two (2) axles, including motorcycles, as described in Section 2 (g) of this document.

(c) “Closing date” means the date of the closing of the concession agreement between the Authority and the Concessionaire.

(d) “Commuter discount users” means Class 2 Users who, prior to the closing date, obtained a valid commuter identification card issued by the department. Commuter identification cards shall be void on the freeze termination date.

(e) “Commuter identification card” means cards issued by the department that provide users of the toll road discounted fares between certain interchanges on the toll road.

(f) “Concessionaire” means ITR Concession Company LLC, the operator of the toll road as designated by the governor on March 29, 2006 under IC 8-15.5-4-11(b).

(g) “Concession agreement” means the Indiana Toll Road Concession and Lease Agreement, dated as of April 12, 2006, by and between the authority and the concessionaire, providing for, among other things, the lease of the toll road to the concessionaire and for the provision of toll road services by the concessionaire for the term of the concession agreement, together with all amendments thereto.

(h) “Department” means the Indiana department of transportation, and any successor entity thereto.

(i) “Electronic tolling system” means an electronic tolling system to be implemented by the concessionaire pursuant to the concession agreement, and includes a barrier-controlled electronic tolling system.

(j) “Freeze termination date” means the date of termination of the toll freeze period.

(k) “Index” means the “Consumer Price Index - U.S. City Averages for all Urban Consumers, All Items” (not seasonally adjusted) as published by the U.S. Department of Labor, Bureau of Labor Statistics, provided, however, that if the Index is changed so that the base year of the index changes, the index shall be converted in accordance with the conversion factor published by the U.S. Department of Labor, Bureau of Labor Statistics; provided, further, that if the index is discontinued or revised during the term, such other index or computation with which it is replaced shall be used in order to obtain substantially the same result as would be obtained if the index had not been discontinued or revised.

(l) “LCV” has the meaning set forth in 135 IAC 2-1-1.

(m) “Maximum toll levels” means the maximum toll levels for

each class of users established under Section 2 of this document.

(n) “Per capita nominal GDP” means the “U.S. Annual Per Capita Gross Domestic Product (in current dollars)” (not seasonally adjusted) as published by the U.S. Department of Commerce, Bureau of Economic Analysis, it being understood that for purposes of using such indicator at a specific point in time, the “U.S. Annual Per Capita Gross Domestic Product (in current dollars)” (not seasonally adjusted) published by the U.S. Department of Commerce, Bureau of Economic Analysis for the calendar year immediately preceding such specific point in time is to be used, provided, however, that if the measurement of per capita nominal GDP is discontinued or revised during the term, such other indicator or computation with which it is replaced shall be used in order to obtain substantially the same result as would be obtained if the per capita nominal GDP had not been discontinued or revised.

(o) “Term” means the entire term of the concession agreement, commencing on the closing date and expiring on the seventy-fifth (75th) anniversary of the closing date, or such later date as required pursuant to the terms of the concession agreement.

(p) “Through Trip” means a trip of the entire length of the toll road, in either direction.

(q) “Toll” or “Tolls” has the meaning set forth in 135 IAC 2-1-1.

(r) “Toll freeze period” means the period from the closing date to the earlier of:

- (i) the implementation of an electronic tolling system; or
- (ii) the date that is two years from the closing date.

(s) “Tolling measurement date” shall mean June 30, 2011 and each June 30 thereafter.

(t) “Toll revenues” means all revenues charged by or on behalf of the concessionaire in respect of vehicles using the toll road during the term, including revenues collected through an electronic tolling system.

(u) “Toll road” means the Indiana East-West Toll Road.

(v) “Tolling regulation” means the schedule set forth in Section 2 of this document, which incorporates Schedule 7.1 attached to and incorporated within the concession agreement, as amended by Section 6 of the First Amendment to the Concession Agreement, dated as of April 12, 2006.

(w) “Transponder refund” means forty percent (40%) of the applicable class 2 user rate in effect at any time after the freeze termination date.

(x) “Transponder user” means any class 2 user operating with a transponder for the collection of Tolls. (*Indiana Finance Authority; 135 IAC 2.5-1-1; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3389*)

Emergency Rules

SECTION 2. 135 IAC 2.5-2-1 IS ADDED TO READ AS FOLLOWS:

Rule 2. Tolls

135 IAC 2.5-2-1 Tolls

Authority: IC 8-15-2-14; IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-7; IC 8-15.5-10

Affected: IC 8-15-2; IC 8-15.5

Sec. 2. The authority hereby fixes the tolls to be charged and collected by the concessionaire as follows:

(a) Maximum Tolls for Class 2 Users from the Closing Date through the Freeze Termination Date. The maximum toll levels applicable to class 2 users (other than commuter discount users) from the closing date through the freeze termination date shall be as follows:

		<u>Barrier System</u>		<u>Class 2</u>
		Direction of Travel	Entry Or Exit	Two Axle Vehicles and Motorcycles
Plaza 1	West Point	WB	EXIT	\$0.50
		EB	ENTRY	0.50
Plaza 5	Calumet Ave	WB	EXIT	\$0.25
		EB	ENTRY	0.25
Plaza 10	Cline Ave	WB	EXIT	\$0.25
		EB	ENTRY	0.25
Plaza 17	I-65/Gary East	WB	ENTRY	\$0.15
		EB	EXIT	0.15
Plaza 21	Lake Station/I-94	WB	ENTRY	\$0.30
		EB	EXIT	0.30
Plaza 23	Willow Creek Rd.	WB	ENTRY	\$0.30
		EB	EXIT	0.30

Ticket System

	24	31	39	49	72	77	83	92	96	101	107	121	144	153
	Portage Barrier	Valparaiso - Chesterton	Michigan City	LaPorte	South Bend West	South Bend Notre Dame	Mishawaka	Elkhart	Elkhart East	Bristol - Goshen	Middlebury	Howe	Angola	East Point
31	0.45													
39	0.65	0.40												
49	1.00	0.65	0.40											
72	1.55	1.10	0.95	0.65										
77	1.75	1.30	1.10	0.90	0.35									
83	2.00	1.55	1.30	1.10	0.45	0.35								
92	2.20	1.75	1.65	1.30	0.70	0.55	0.40							
96	2.35	1.95	1.70	1.40	0.75	0.60	0.50	0.35						
101	2.50	2.10	1.85	1.50	0.90	0.70	0.55	0.40	0.35					
107	2.65	2.30	2.05	1.65	1.10	0.95	0.75	0.55	0.40	0.35				
121	3.05	2.65	2.50	2.10	1.55	1.30	1.10	0.90	0.75	0.65	0.45			
144	3.70	3.40	3.20	2.75	2.20	2.00	1.80	1.65	1.45	1.30	1.10	0.75		
153	4.15	3.85	3.60	3.20	2.65	2.40	2.20	2.00	1.70	1.65	1.45	1.10	0.45	

Through Trip Toll Rate: \$4.65

(b) Maximum Tolls for Commuter Discount Users from the Closing Date through the Freeze Termination Date. The maximum toll levels applicable to commuter discount users from the closing date through the freeze termination date shall be as follows:

Emergency Rules

Barrier System

		Direction of Travel	Entry Or Exit	Type A Commuter Dis- count Users	Type B Commuter Dis- count Users
				Two Axle Vehicles including Motorcycles	Two Axle Vehicles including Motorcycles
Plaza 1	West Point	WB EB	EXIT ENTRY	\$0.30 0.30	\$0.35 0.35
Plaza 5	Calumet Ave	WB EB	EXIT ENTRY	\$0.10 0.10	\$0.15 0.15
Plaza 10	Cline Ave	WB EB	EXIT ENTRY	\$0.10 0.10	\$0.15 0.15
Plaza 17	I-65/Gary East	WB EB	ENTRY EXIT	\$0.05 0.05	\$0.05 0.05
Plaza 21	Lake Station/I-94	WB EB	ENTRY EXIT	\$0.15 0.15	\$0.15 0.15
Plaza 23	Willow Creek Rd.	WB EB	ENTRY EXIT	\$0.15 0.15	\$0.15 0.15

For the Barrier System, Type A commuter discount users can utilize only one toll collection point and Type B commuter discount users can utilize only two collection points. If a commuter discount user utilizes both the ticket and the barrier system for a trip, then they will be considered as a Type B commuter discount user for the barrier system and pay the same tolls as class 2 users in the ticket system.

Ticket System

	24		31		39		49		72		77		83		92		96		101		107		121		144		153
	Portage Barrier		Valparaiso - Chesterton		Michigan City		LaPorte		South Bend West		South Bend- Notre Dame		Mishawaka		Elkhart		Elkhart East		Bristol - Goshen		Middlebury		Howe LaGrange		Angola		East Point
31	0.25																										
39	0.40		0.20																								
49	0.60		0.40		0.20																						
72	1.00		0.70		0.60		0.40																				
77	1.10		0.80		0.70		0.55		0.20																		
83	1.30		1.00		0.80		0.70		0.25		0.20																
92	1.40		1.10		1.05		0.80		0.40		0.30		0.20														
96	1.50		1.20		1.10		0.85		0.45		0.35		0.25		0.20												
101	1.60		1.35		1.20		0.95		0.55		0.40		0.30		0.20		0.20										
107	1.70		1.50		1.30		1.05		0.70		0.60		0.45		0.30		0.20		0.20								
121	2.00		1.70		1.60		1.35		1.00		0.80		0.70		0.55		0.50		0.40		0.25						
144	2.40		2.20		2.10		1.80		1.40		1.30		1.15		1.05		0.95		0.80		0.70		0.45				
153	2.70		2.50		2.35		2.10		1.70		1.55		1.40		1.30		1.20		1.05		0.90		0.70		0.25		

Through Trip Toll Rate: \$3.00 for Type A Commuters; \$3.05 for Type B Commuters

(c) Maximum Toll Levels for Class 2 Users from the Freeze Termination Date through June 30, 2010. The maximum toll levels applicable to class 2 users (including commuter discount users) from the freeze termination date through June 30, 2010 shall be as follows:

Emergency Rules

Barrier System

		Direction of Travel	Entry or Exit	Class 2
				Two Axle Vehicles and Motorcycles
Plaza 1	West Point	WB	EXIT	1.25
		EB	ENTRY	1.25
Plaza 5	Calumet Ave	WB	EXIT	1.00
		EB	ENTRY	1.00
Plaza 10	Cline Ave	WB	EXIT	0.75
		EB	ENTRY	0.75
Plaza 17	I-65/Gary East	WB	ENTRY	\$0.50
		EB	EXIT	0.50
Plaza 21	Lake Station/I-94	WB	ENTRY	\$0.50
		EB	EXIT	0.50
Plaza 23	Willow Creek Rd.	WB	ENTRY	\$0.50
		EB	EXIT	0.50

Ticket System

	24		31		39		49		72		77		83		92		96		101		107		121		144		153
	Portage Barrier		Valparaiso - Chesterton		Michigan City		LaPorte		South Bend West		South Bend Notre Dame		Mishawaka		Elkhart		Elkhart East		Bristol - Goshen		Middlebury		Howe LaGrange		Angola		East Point
31	0.50																										
39	0.75		0.50																								
49	1.25		1.00		0.50																						
72	2.50		2.00		1.75		1.25																				
77	2.75		2.25		2.00		1.50		0.50																		
83	3.00		2.50		2.25		1.75		0.50		0.50																
92	3.50		3.00		2.75		2.25		1.00		0.75		0.50														
96	3.75		3.25		2.75		2.25		1.25		1.00		0.75		0.50												
101	4.00		3.50		3.00		2.50		1.50		1.25		1.00		0.50		0.50										
107	4.25		3.75		3.50		3.00		1.75		1.50		1.25		0.75		0.50		0.50								
121	5.00		4.50		4.25		3.75		2.50		2.25		2.00		1.50		1.25		1.00		0.75						
144	6.00		5.75		5.25		4.75		3.75		3.50		3.00		2.50		2.50		2.25		1.75						
153	6.75		6.25		6.00		5.50		4.25		4.00		3.75		3.25		3.00		2.75		2.50						

Through Trip Toll Rate: \$8.00

(d) Transponder Refund. After the freeze termination date, any transponder user becomes eligible for the transponder refund. Pursuant to IC 8-14-14-6(a)(5), the state shall implement procedures to credit a transponder user with the transponder refund when the transponder user pays a toll. The transponder refund will no longer be in effect beginning July 1, 2016.

(e) Maximum Toll Levels for Through Trips for Users in

Classes 3 through 7. The maximum toll levels applicable to users in classes 3 through 7 for use of the toll road in each direction for through trips shall be the tolls set forth as follows:

(i) Period from the Closing Date through June 30, 2010 for Class 3 Users. The maximum toll levels from class 3 users of the toll road for use of the toll road in each direction for through trips for the period from the closing date through June 30, 2010 shall be as follows:

Period	Toll (\$)	Through Trip Per Mile Rate (\$/Mile)
Closing – March 31, 2007	\$9.20	\$0.059
April 1, 2007 – March 31, 2008	\$9.90	\$0.063
April 1, 2008 – March 31, 2009	\$10.70	\$0.068
April 1, 2009 – June 30, 2010	\$11.77	\$0.075

Emergency Rules

(ii) Period from Closing Date Through June 30, 2010 for Class 4 Users. The maximum toll levels from class 4 users of the toll road for use of the toll road in each direction for through trips for the period from the closing date through June 30, 2010 shall be as follows:

Period	Toll (\$)	Through Trip Per Mile Rate (\$/Mile)
Closing – March 31, 2007	\$13.78	\$0.088
April 1, 2007 – March 31, 2008	\$17.40	\$0.111
April 1, 2008 – March 31, 2009	\$21.01	\$0.134
April 1, 2009 – June 30, 2010	\$24.63	\$0.157

(iii) Period from Closing Date Through June 30, 2010 for Class 5 Users. The maximum toll levels from class 5 users of the toll road for use of the toll road in each direction for through trips for the period from the closing date through June 30, 2010 shall be as follows:

Period	Toll (\$)	Through Trip Per Mile Rate (\$/Mile)
Closing – March 31, 2007	\$17.90	\$0.114
April 1, 2007 – March 31, 2008	\$22.60	\$0.144
April 1, 2008 – March 31, 2009	\$27.30	\$0.174
April 1, 2009 – June 30, 2010	\$32.00	\$0.204

(iv) Period from Closing Date through June 30, 2010 for Class 6 Users. The maximum toll levels from class 6 users of the toll road for use of the toll road in each direction for through trips for the period from the closing date through June 30, 2010 shall be as follows:

Period	Toll (\$)	Through Trip Per Mile Rate (\$/Mile)
Closing – March 31, 2007	\$21.04	\$0.134
April 1, 2007 – March 31, 2008	\$26.56	\$0.169
April 1, 2008 – March 31, 2009	\$32.08	\$0.204
April 1, 2009 – June 30, 2010	\$37.61	\$0.240

(v) Period from Closing Date through June 30, 2010 for Class 7 Users. The maximum toll levels from class 7 users of the toll road for use of the toll road in each direction for through trips for the period from the closing date through June 30, 2010 shall be as follows:

Period	Toll (\$)	Through Trip Per Mile Rate (\$/Mile)
Closing – March 31, 2007	\$39.06	\$0.249
April 1, 2007 – March 31, 2008	\$49.32	\$0.314
April 1, 2008 – March 31, 2009	\$59.57	\$0.379
April 1, 2009 – June 30, 2010	\$69.83	\$0.445

(vi) Period from Closing Date through June 30, 2010 for all users in Classes 3 through 7 for non-Through Trips. The maximum toll levels from users of the toll road in classes 3 through 7 for use of the toll road in each direction for non-through trips for the period from the closing date through June 30, 2010 are the tolls set forth in 135 IAC 2-5-2.1.

(f) Subsequent Adjustment to Maximum Toll Levels
(i) Subsequent Adjustment to Maximum Toll Levels on

June 30, 2010. On June 30, 2010, the maximum toll levels may be increased by the initial applicable percentage toll increase without further action by the authority. For purposes of this determination, “Initial Applicable Percentage Toll Increase” means the greater of (A) 8.2% or (B) the percentage increase compounded annually of the index or per capita nominal GDP, whichever is greater, measured from each of (i) January 1, 2006 to December 31, 2006, (ii) January 1, 2007 to December 31, 2007, (iii) January 1, 2008 to December 31, 2008 and (iv)

January 1, 2009 to December 31, 2009. The following example is for illustrative purposes only:

Indiana Toll Road
Illustrative Calculation of Four Year Look Back

Measurement Dates		2.000%	CPI	GDP/Capita
From	To			
1/1/2006	12/31/2006	2.000%	1.800%	1.650%
1/1/2007	12/31/2007	2.000%	1.750%	1.850%
1/1/2008	12/31/2008	2.000%	2.250%	2.000%
1/1/2009	12/31/2009	2.000%	2.255%	2.275%
Average Change		8.2%	8.3%	8.0%

Implemented on 6/30/2010

8.3%

(ii) Subsequent Adjustment to Maximum Toll Levels on June 30, 2011 and thereafter. On each tolling measurement date starting June 30, 2011, toll levels may be increased by the subsequent applicable percentage toll increase without further action by the authority. For purposes of this determination, "Subsequent Applicable Percentage Toll Increase" means the greater of (A) two percent (2%) or (B) the percentage increase of the index or per capita nominal GDP, whichever is greater, measured from January 1 to December 31 for the calendar year immediately preceding the tolling measurement date. Any adjustment made pursuant to this clause (ii) shall be made to the toll levels calculated without giving effect to any of the rounding described in Section 2(h)(i) below that may have occurred prior to the relevant date of the adjustment. The following example is for illustrative purposes only:

Indiana Toll Road
Illustrative Calculation of One Year Look Back

Measurement Dates		2.000%	CPI	GDP/Capita
From	To			
1/1/2010	12/31/2010	2.000%	2.050%	1.950%

Implemented on 6/30/2011

2.05%

(g) Classifications. For purposes of this Section 2, the following classifications shall apply:

- (1) Class 2. Any vehicle with two (2) axles, including motorcycles.
- (2) Class 3. Any vehicle or combination with three (3) axles.
- (3) Class 4. Any vehicle or combination with four (4) axles.
- (4) Class 5. Any vehicle or combination with five (5) axles.

- (5) Class 6. Any vehicle or combination with six (6) axles.
- (6) Class 7. Any vehicle or combination with seven (7) or more axles and all LCVs.

(h) Application of Maximum Toll Levels. The toll levels determined in accordance with this Section represent which the concessionaire shall be authorized to charge. Subject to the notice provisions of Section 3 of this document, the

Emergency Rules

concessionaire shall be authorized to charge toll levels which are less than the applicable maximum toll levels at its discretion, including providing for lower toll levels at determined times during the day, or for commuters, trucking companies or other frequent users of the toll road. In addition, anytime after June 30, 2010 so long as (A) the aggregate charge for a through trip does not exceed the applicable maximum level, (b) the charge for any non-through trip is not less than the maximum toll levels set forth herein as of June 29, 2010 and (C) any increase in the toll level charged by the concessionaire on the toll road is allocated to all segments of the toll road such that the highest per mile increase does not exceed 3 times the lowest per mile increase, the concessionaire at its discretion shall be permitted to set the maximum toll level for any segment of the toll road to any level it determines. For purposes of determining different toll levels for the various segments of the toll road anytime after June 30, 2010, the following shall apply:

(i) notwithstanding the toll levels determined in accordance with this Section, the actual tolls charged by the concessionaire will be rounded to:

(A) the nearest \$0.01 if the toll is collected using an electronic tolling system; and

(B) the nearest \$0.10 in the event that such toll is not collected using an electronic tolling system.

(ii) The maximum toll for any journey will be calculated as the sum of the tolls for each segment of the toll road included in the journey, subject to the following:

(A) tolls at Westpoint (MP 1) and at ramp plazas to and from the east at Calumet Avenue (MP 5) and Cline Avenue (MP 10) will be computed assuming the trips were to/from Portage (MP 24);

(B) tolls at ramp plazas to and from the west at I-65 Gary East (MP 17), I-94/Lake Station (MP 21) and Willow Creek (MP 23) will be computed assuming the trips were to/from Buchanan Street (MP 13).

(i) The table below presents the mileage that shall be used when determining maximum (or minimum) toll levels for any segment of the toll road, provided that if the location of any of the toll plazas is changed or a new toll plaza is added, then the segment lengths shall be adjusted to reflect such change in a manner consistent with the methodology used in preparation of the table below.

Toll Plaza	Mileage Used		Segment Length
	From	To	
Westpoint	0.0	3.0	3.0
S.R. 912	3.0	5.0	2.0
Calumet Ave	5.0	10.0	5.0
Cline Ave	10.0	13.0	3.0
Buchanan St.	13.0	15.0	2.0
Broadway	15.0	17.0	2.0
I-65 Gary East	17.0	21.0	4.0
Burns Harbor/I-94	21.0	23.0	2.0

Willowcreek Rd.	23.0	24.0	1.0
Portage	24.0	31.0	7.0
S.R. 49/Valparaiso	31.0	39.0	8.0
U.S. 421/Michigan City	39.0	49.0	10.0
S. R. 39/La Porte	49.0	72.0	23.0
U.S. 31 Bypass	72.0	77.0	5.0
U.S. 31-33/South Bend	77.0	83.0	6.0
Mishawaka/Fir Rd	83.0	92.0	9.0
S. R. 19/Elkhart	92.0	96.0	4.0
Elkhart East	96.0	101.0	5.0
S. R. 15/Bristol/Goshen	101.0	107.0	6.0
S.R. 13/U.S.			
31/Middlebury	107.0	121.0	14.0
S. R. 9 Howe/La Grange	121.0	144.0	23.0
I-69 Angola	144.0	157.0	13.0
Eastpoint (although located at milepost 153, for tolling purposes the toll plaza is assumed to end at milepost 157)	157.0	NA	NA

(j) Tolls as Only Imposable Charges as of Closing Date. As of the closing date, the only charges that the concessionaire may impose on toll road users are the tolls authorized pursuant to Section 2 of this document. For avoidance of doubt and in confirmation and furtherance of the foregoing, as of the closing date, the concessionaire may not charge administration fees related to use of the toll road nor impose interest rates on unpaid tolls or fees related to use of the toll road. (*Indiana Finance Authority; 135 IAC 2.5-2-1; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3391*)

SECTION 3. 135 IAC 2.5-3-1 IS ADDED TO READ AS FOLLOWS:

Rule 3. Notice Requirements

135 IAC 2.5-3-1 Notice Requirements

Authority: IC 8-15-2-14; IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-7; IC 8-15.5-10

Affected: IC 8-15-2; IC 8-15.5

Sec. 3. Notice Requirements. The concessionaire will provide written notice to the authority of the date on which the electronic tolling system will be fully implemented (and operational) as far in advance of such date as is reasonably practicable, but in no event less than 28 days prior to such date. For purposes of determining the freeze termination date, the electronic tolling system shall be deemed to have been implemented at such time as (i) a class 2 user fitted with an electronic transponder can traverse the entire round trip length of the toll road with the tolls payable by such class 2 user being registered automatically by such transponder at each toll plaza without the need for such class 2 user to pay such tolls in cash as it passes through such toll plazas; and (ii) the receipt by the authority of written notice from the concessionaire of such implementation (which

notice may be given at the concessionaire's discretion).
(Indiana Finance Authority; 135 IAC 2.5-3-1; emergency rule
filed Jun 14, 2006, 10:50 a.m.: 29 IR 3396)

SECTION 4. 135 IAC 2.5-4-1 IS ADDED TO READ AS
FOLLOWS:

Rule 4. Fees and Charges Related to Electronic Tolling System

135 IAC 2.5-4-1 Fees and Charges Related to Electronic Tolling System

Authority: IC 8-15-2-14; IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-7; IC
8-15.5-10

Affected: IC 8-15-2; IC 8-15.5

Sec. 4. Fees and Charges Related to Electronic Tolling System.

(a) Notwithstanding Section 2 of this document, upon
implementation of the electronic tolling system, the author-
ity may:

- (i) establish, collect and enforce reasonable administration
fees and reasonable fees to commence or appeal any
dispute proceedings;
- (ii) establish reasonable interest rates to be charged on
unpaid tolls and fees, and collect interest charged as such
rates;
- (iii) establish reasonable terms and conditions, including
reasonable fees, for the registration and distribution of
toll devices; and
- (iv) require reasonable security for the provision of any
toll devices.

All revenues to be derived from the foregoing shall be
deemed to be toll revenues. The sole purpose of any fees or
charges implemented pursuant to this Section 4 shall be to
enable the concessionaire to recover its reasonable, out-of-
pocket and documented costs and expenses that are directly
incurred with respect to the items listed in clauses (i), (ii),
(iii) and (iv) of this Section 4. The amount of any such fees
or charges shall not exceed the amount reasonably necessary
for the concessionaire to recover its reasonable, out-of-
pocket and documented costs and expenses that are directly
incurred with respect to the items listed in clauses (i), (ii),
(iii) and (iv) of this Section 4.

(b) Upon implementation of the electronic tolling system,
the state shall assess fines against persons who run toll gates
and the concessionaire shall receive 50% of such fines.
(Indiana Finance Authority; 135 IAC 2.5-4-1; emergency rule
filed Jun 14, 2006, 10:50 a.m.: 29 IR 3397)

SECTION 5. 135 IAC 2-1-1, AS AMENDED AT 29 IR 2899,
SECTION 1, IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-1-1 Definitions

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10

Affected: IC 8-15-2; IC 8-15.5

Sec. 1. The following definitions apply throughout this article
unless the context indicates another or different meaning or
intent:

- (1) "Aircraft" means any contrivance used or designed for
navigation of or flight in the air.
- (2) "Authority" means the Indiana finance authority.
- (3) "Automatic lane" means those entry or exit lanes located
at toll plazas that are:

(A) generally unattended by toll attendants; and

(B) equipped with automatic:

(i) ticket dispensers; or

(ii) coin receptacles;

for the collection of specified tolls.

- (4) "Axle" means the common axis of rotation of one (1) or
more wheels:

(A) whether power driven or freely rotating;

(B) whether in one (1) or more segments; and

(C) regardless of the number of wheels carried thereon.

- (5) "Axle weight" means the total weight concentrated on one
(1) or more axles spaced less than forty (40) inches from
center to center.

- (6) "Bicycle" means any vehicle irrespective of the number of
wheels in contact with the ground that has the possibility of
being foot propelled.

- (7) "Bus" means any vehicle designed for the transportation
of sixteen (16) or more persons.

- (8) "Concessionaire" means the operator of the toll road
as designated by the governor on March 29, 2006 under
IC 8-15.5-4-11(b).

- (9) "Control devices and signals" means all:

(A) signs;

(B) signals;

(C) markings; and

(D) devices;

placed or erected on the toll road, as defined in this section,
for the purpose of regulating, warning, or guiding traffic.

- (10) "Converter dolly" means a one (1) or two (2) axle
vehicle:

(A) designed to convert a semitrailer into a trailer; and

(B) usually coupled to a semitrailer for the purpose of
making up a tandem trailer combination.

- (11) "Cross-over" means a paved area in the median strip
provided for the use of authorized vehicles to cross the
median strip.

- (12) "Deceleration lanes and acceleration lanes" means
speed change lanes provided for vehicles entering and exiting
service areas or interchanges adjacent to the outer traffic
lanes.

- (13) "Department" means the Indiana department of
transportation.

- (14) "Disabled vehicle" means any vehicle temporarily
incapable of movement.

- (15) "Electronic tolling system" means an electronic
tolling system to be implemented by the concessionaire
pursuant to a public-private agreement pursuant to IC 8-

Emergency Rules

15.5.

~~(14)~~ **(16)** "Emergency vehicle" means the following:

- (A) Fire and police vehicles.
- (B) Ambulances.
- (C) Other vehicles authorized by the ~~department~~ **authority**.

~~(15)~~ **(17)** "Gross weight" means the total weight of a vehicle or combination of vehicles, including the weight of the following:

- (A) The vehicle or vehicles.
- (B) Loads.
- (C) Drivers.
- (D) Fuel.
- (E) Spare tire.

~~(16)~~ **(18)** "Interchange" means that portion of the toll road:

- (A) beginning at the point where entrance and exit roads join:
 - (i) federal;
 - (ii) state;
 - (iii) county; or
 - (iv) city;

highways or streets;

(B) ending at the point where the toll road traffic lanes join the deceleration and acceleration lanes, as defined in this section; and

(C) including all:

- (i) bridges;
- (ii) underpasses;
- (iii) overpasses;
- (iv) toll plazas; or
- (v) parking areas;

located between the points referenced in clauses (A) and (B).

~~(17)~~ **(19)** "LCV double" means an LCV consisting of a:

- (A) truck-tractor;
- (B) semitrailer;
- (C) converter dolly; and
- (D) second semitrailer;

complying with the requirements in 135 IAC 2-7-2.

~~(18)~~ **(20)** "LCV triple" means a combination of vehicles consisting of:

- (A) a truck-tractor;
- (B) a semitrailer; and
- (C) two (2) trailers;

complying with the requirements in 135 IAC 2-7-2.

~~(19)~~ **(21)** "Longer combination vehicle" or "LCV" means an LCV double or LCV triple combination.

~~(20)~~ **(22)** "Median strips" means the area between the inner traffic lane for westbound traffic and the inner traffic lane for eastbound traffic, including the following:

- (A) Concrete barriers.
- (B) Grassy areas.
- (C) Inner shoulders.

~~(21)~~ **(23)** "Michigan trains" means a combination of three (3) vehicles consisting of a:

- (A) truck-tractor;

(B) semitrailer; and

(C) trailer;

complying with the requirements of 135 IAC 2-8-2 hereafter, that exceeds ninety thousand (90,000) pounds.

~~(22)~~ **(24)** "Motorcycle" means every vehicle designed to travel on not more than three (3) wheels in contact with the ground.

~~(23)~~ **(25)** "Operator" means every person who:

(A) drives or is in actual physical control of a vehicle upon the toll road; or

(B) is exercising control over or steering a vehicle being towed or pushed by another vehicle.

~~(24)~~ **(26)** "Oversize or unusual vehicle" means those vehicles exceeding the allowable dimensions set forth in 135 IAC 2-4-1 hereafter.

~~(25)~~ **(27)** "Parking" means the stopping or standing of a vehicle whether occupied or not. A vehicle shall not be deemed to be parked if stopped temporarily for any of the following reasons:

(A) Because its movement is obstructed.

(B) While waiting to enter or exit a toll booth lane.

(C) In obedience to:

- (i) the direction of a police officer, toll attendant, or other toll road employee assigned to traffic control work; or
- (ii) an official sign, signal, marking, or device.

(D) Because it is disabled.

~~(26)~~ **(28)** "Pedestrian" means any natural person afoot.

~~(27)~~ **(29)** "Permitted company" means a company as described in 135 IAC 2-7-21.

~~(28)~~ **(30)** "Person" means any of the following:

(A) A natural person.

(B) A firm.

(C) A copartnership.

(D) An association.

(E) A corporation.

(F) A legal entity.

~~(29)~~ **(31)** "Police officer" means all officers of the Indiana state police assigned to duty on the toll road by the superintendent of state police.

~~(30)~~ **(32)** "Public police officer" means peace officers of:

(A) the United States; or

(B) Indiana or its political subdivisions; while in discharge of their official duties.

~~(31)~~ **(33)** "Radioactive material" means any material, or combination of materials, that spontaneously emits ionizing radiation, excepting only those specifically exempted from control by the hazardous materials regulations of the United States Department of Transportation, Federal Highway Administration.

~~(32)~~ **(34)** "Semitrailer" means every vehicle without motive power:

(A) designed for:

- (i) carrying persons or property; ~~and~~
- (ii) being drawn by another vehicle; ~~and~~

(B) constructed so that some part of its weight and load:

- (i) rests upon; or
 - (ii) is carried by;
another vehicle.
 - ~~(33)~~ **(35)** “Shoulders” means the paved strips adjoining the following:
 - (A) Traffic lanes.
 - (B) Acceleration and deceleration lanes.
 - (C) Interchange ramps.
 - ~~(34)~~ **(36)** “Tandem axle group” means two (2) or more axles spaced:
 - (A) more than forty (40) inches; and
 - (B) less than ninety-six (96) inches.
 - ~~(35)~~ **(37)** “Toll” means the ~~compensation to be paid to the department for the privilege of using the toll road or any portion thereof~~ **fees collected by the concessionaire for the use of the toll road and includes all revenues charged by or on behalf of the concessionaire in respect of vehicles using the toll road during the term of any public-private agreement entered into in accordance with IC 8-15.5-4, including revenues collected through an electronic tolling system.**
 - ~~(36)~~ **(38)** “Toll attendant” means a toll road employee assigned to and on duty at a toll plaza for the purpose of:
 - (A) collecting tolls; or
 - (B) issuing toll tickets.
 - ~~(37)~~ **(39)** “Toll plaza” means the portion of the toll road:
 - (A) beginning where the pavement widens on the approach to the toll booths;
 - (B) ending at the point where the pavement narrows to the normal width of roadway after passing the toll booths; and
 - (C) including all booths and buildings located thereon.
 - ~~(38)~~ **(40)** “Toll road” means all:
 - (A) traffic lanes;
 - (B) acceleration lanes;
 - (C) deceleration lanes;
 - (D) shoulders;
 - (E) median strips;
 - (F) bridges;
 - (G) overpasses;
 - (H) underpasses;
 - (I) interchanges;
 - (J) approaches;
 - (K) entrance and exit ramps;
 - (L) toll plazas;
 - (M) travel plazas;
 - (N) maintenance areas; and
 - (O) other areas adjacent thereto;
- ~~under the control or jurisdiction of the department and comprising a part of the Indiana east-west toll road.~~
- ~~(39)~~ **(41)** “Toll road employee” means each person in the official employ of the ~~department~~ **concessionaire.**
- ~~(40)~~ **(42)** “Traffic” means vehicles, either singly or together, using any portion of the toll road for the purpose of travel.
- ~~(41)~~ **(43)** “Traffic control signal” means any device, whether:
 - (A) manually;

- (B) electrically; or
 - (C) mechanically;
- operated, by which traffic on the toll road is regulated.
- ~~(42)~~ **(44)** “Traffic lanes” means the four (4) or six (6) continuous traffic lanes (each for a single line of vehicles) extending between the eastern and western termini of the toll road. These four (4) or six (6) traffic lanes are in two (2) or three (3) lanes, which lanes are separated by the median strip. The lanes that lie generally to the north of the median strip are for westbound traffic, and the lanes that lie generally to the south of the median strip are for eastbound traffic.
- ~~(43)~~ **(45)** “Trailer” means a vehicle without motive power designed for carrying property.
- ~~(44)~~ **(46)** “Travel plaza” means the portion of the toll road right-of-way occupied by the:
 - (A) restaurant buildings;
 - (B) fuel stations; and
 - (C) parking and seeded areas adjacent thereto;
 including the deceleration lanes and acceleration lanes provided for entering and exiting the areas.
- ~~(45)~~ **(47)** “Truck-tractor” means every vehicle:
 - (A) designed and used primarily for drawing other vehicles; and
 - (B) constructed so as not to carry a load other than a part of the weight of the vehicle and load so drawn.
 Nothing in this section prohibits the transportation of motor vehicles on part of the truck-tractor.
- ~~(46)~~ **(48)** “Vehicle” means every device (motorized or nonmotorized) in, upon, or by which any person or property is or may be transported or drawn upon a highway.
- (Indiana Finance Authority; 135 IAC 2-1-1; filed Dec 6, 1983, 1:52 p.m.: 7 IR 321; errata, 7 IR 1054; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; filed May 4, 2006, 12:55 p.m.: 29 IR 2899; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3397)*

SECTION 6. 135 IAC 2-2-4 IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-2-4 Crossing median strip prohibited

Authority: IC 8-15-2-14; IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-7; IC 8-15.5-10

Affected: IC 8-15-2; IC 8-15.5

Sec. 4. No operator of a vehicle shall drive his vehicle across or upon the median strip. The use of designated cross-over areas is prohibited to all except emergency vehicles, ~~department~~ **vehicles owned or operated by the concessionaire**, authorized non-revenue vehicles (described in 135 IAC 2-5-5), and others in emergency situations when directed by a police officer. The operator of a vehicle authorized to cross the median strip at designated crossovers shall yield the right-of-way to all traffic on the traffic lanes. *(Indiana Finance Authority; 135 IAC 2-2-4; filed Dec 6, 1983, 1:52 p.m.: 7 IR 324; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; emergency rule filed Jun 14,*

Emergency Rules

2006, 10:50 a.m.: 29 IR 3399)

SECTION 7. 135 IAC 2-2-5, AS AMENDED AT 29 IR 2901, SECTION 4, IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-2-5 U-turns prohibited

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10
Affected: IC 8-15-2; IC 8-15.5

Sec. 5. No person operating a vehicle shall make a U-turn at any point on the toll road, except as

(1) directed to do so by a police officer. ~~or~~

(2) ~~authorized by the department.~~

(Indiana Finance Authority; 135 IAC 2-2-5; filed Dec 6, 1983, 1:52 p.m.: 7 IR 324; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; filed May 4, 2006, 12:55 p.m.: 29 IR 2901; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3400)

SECTION 8. 135 IAC 2-2-8 IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-2-8 Stopping, parking, or standing of vehicles

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10
Affected: IC 8-15-2; IC 8-15.5

Sec. 8. No person shall stop, park or leave standing any vehicle, whether attended or unattended, upon the traffic lanes, acceleration lanes, deceleration lanes, bridges, entrance or exit ramps, median strip or at any place where a "NO PARKING" sign is posted. In case of an emergency, but not otherwise, a vehicle may be stopped and parked on the shoulder, adjacent to outer traffic lanes in the designated direction of traffic, provided that all wheels and projecting parts of the vehicle or its load shall be completely clear of the traffic lanes. In the event that it is necessary for the operator of any vehicle to leave such vehicle on any portion of the toll road unattended, the operator must obtain authorization for parking from a police officer before leaving his vehicle. The provisions of this section shall not apply to ~~police or department emergency vehicles or vehicles owned or operated by the concessionaire.~~ (Indiana Finance Authority; 135 IAC 2-2-8; filed Dec 6, 1983, 1:52 p.m.: 7 IR 324; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3400)

SECTION 9. 135 IAC 2-2-11 IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-2-11 Compliance with orders and traffic control devices

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10
Affected: IC 8-15-2; IC 8-15.5

Sec. 11. No person shall fail, neglect or refuse to comply with any lawful order or direction of toll attendants at toll booths, flagmen of the maintenance forces and such other uniformed police officers as may be employed by the ~~department concessionaire~~ for such purposes. No person shall fail, neglect or refuse to comply with any traffic control sign, signal or device

erected or displayed on the toll road, unless directed otherwise by a police officer or ~~department toll road~~ employee. (Indiana Finance Authority; 135 IAC 2-2-11; filed Dec 6, 1983, 1:52 p.m.: 7 IR 325; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3400)

SECTION 10. 135 IAC 2-3-3 IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-3-3 Commercial activity

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10
Affected: IC 8-15-2; IC 8-15.5

Sec. 3. No person shall offer or display goods or services for sale, or post, distribute or display signs, advertisements, circulars, written or printed matter, or operate mobile or stationary public address equipment on the toll road unless the ~~department~~ authority shall have granted permission therefor; provided, however, that this section shall not apply to the display of customary warning, identifying, advertising or like signs on a vehicle ordinarily and customarily carrying such signs. (Indiana Finance Authority; 135 IAC 2-3-3; filed Dec 6, 1983, 1:52 p.m.: 7 IR 325; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3400)

SECTION 11. 135 IAC 2-5-5, AS AMENDED AT 29 IR 2937, SECTION 15, IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-5-5 Toll-free travel

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10
Affected: IC 8-15-2; IC 8-15.5

Sec. 5. No free vehicular passage will be permitted over any part of the toll road except to the following:

(1) ~~The authority's or the department's:~~

(A) ~~members;~~

(B) ~~officers;~~

(C) ~~employees;~~

(D) ~~agents; and~~

(E) ~~representatives.~~ Vehicles owned or operated by the state or any department or agency thereof.

(2) Police officers of:

(A) the United States; or

(B) Indiana or its political subdivisions;

while in discharge of their official duties.

(3) Fire or other authorized emergency vehicles entering the toll road:

(A) for the purpose of performing emergency services; or

(B) as authorized by the authority.

(4) Vehicles bearing diplomatic plates.

(Indiana Finance Authority; 135 IAC 2-5-5; filed Dec 6, 1983, 1:52 p.m.: 7 IR 327; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; filed May 4, 2006, 12:55 p.m.: 29 IR 2937; emer-

gency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3400)

SECTION 12. 135 IAC 2-7-1, AS AMENDED AT 29 IR 2937, SECTION 16, IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-7-1 Permit required

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10

Affected: IC 8-15-2; IC 8-15.5

Sec. 1. LCVs may operate on the toll road:

- (1) only under an ~~annual~~ permit issued by the department **or the authority** under section 21 of this rule; and
- (2) subject to compliance by the permitted company with this rule.

(Indiana Finance Authority; 135 IAC 2-7-1; filed Dec 6, 1983, 1:52 p.m.: 7 IR 327; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; filed May 4, 2006, 12:55 p.m.: 29 IR 2937; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3401)

SECTION 13. 135 IAC 2-7-6, AS AMENDED AT 29 IR 2938, SECTION 20, IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-7-6 Safety and performance requirements

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10

Affected: IC 8-15-2; IC 8-15.5

Sec. 6. A responsible officer of the applicant shall certify to the department **or the authority**, before the start of operations, that the vehicles and equipment proposed to be furnished and used for LCV operations will comply with and meet all minimum safety and performance factors required by IC 8-2.1-24. (Indiana Finance Authority; 135 IAC 2-7-6; filed Dec 6, 1983, 1:52 p.m.: 7 IR 328; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; filed May 4, 2006, 12:55 p.m.: 29 IR 2938; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3401)

SECTION 14. 135 IAC 2-7-14, AS AMENDED AT 29 IR 2939, SECTION 26, IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-7-14 Police inspection

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10

Affected: IC 8-15-2; IC 8-15.5

Sec. 14. LCVs are subject to inspection by a police officer before initial movement by any newly permitted company. The inspection is designed to do the following:

- (1) Instruct drivers in the proper use of assembly areas.
- (2) Satisfy the department **or the authority** that the equipment meets the qualifications set forth in this section.

Spot checks of LCVs may be made periodically at the discretion of any police officer. (Indiana Finance Authority; 135 IAC 2-7-14; filed Dec 6, 1983, 1:52 p.m.: 7 IR 329; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; filed May 4, 2006, 12:55 p.m.: 29 IR 2939; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3401)

SECTION 15. 135 IAC 2-7-15, AS AMENDED AT 29 IR 2939, SECTION 27, IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-7-15 Assembly areas

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10

Affected: IC 8-15-2; IC 8-15.5

Sec. 15. LCVs shall be made up and broken up only in special assembly areas designated for this purpose by the department **or the authority**. All movements across traffic while entering or leaving an assembly area shall be properly safeguarded. (Indiana Finance Authority; 135 IAC 2-7-15; filed Dec 6, 1983, 1:52 p.m.: 7 IR 329; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; filed May 4, 2006, 12:55 p.m.: 29 IR 2939; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3401)

SECTION 16. 135 IAC 2-7-19, AS AMENDED AT 29 IR 2940, SECTION 31, IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-7-19 Equipment identification

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10

Affected: IC 8-15-2; IC 8-15.5

Sec. 19. LCVs shall be identified visually as follows:

- (1) An identification number issued by the department **or the authority** shall be stenciled as follows:

- (A) In three (3) inch high block letters.
- (B) In a contrasting color to that of the truck-tractor.
- (C) On the left side of the vehicle.
- (D) In a location where it can be seen by the toll attendant in the booth.

The number shall identify the company as a permitted company to operate LCVs on the toll road.

- (2) Permitted companies shall do the following:

- (A) Maintain current lists of all stenciled and active truck-tractors used in LCV operations on the toll road.
- (B) Provide these lists to the department **or the authority** upon request.

(Indiana Finance Authority; 135 IAC 2-7-19; filed Dec 6, 1983, 1:52 p.m.: 7 IR 330; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; filed May 4, 2006, 12:55 p.m.: 29 IR 2940; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3401)

SECTION 17. 135 IAC 2-7-21, AS AMENDED AT 29 IR 2941, SECTION 33, IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-7-21 Driver permits

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10

Affected: IC 8-15-2; IC 8-15.5

Sec. 21. (a) A permitted company shall make application on a form provided by the department **or the authority** that includes the applicant's driving employment history. The application must be accompanied by the following:

- (1) An official abstract of the applicant's driving record.

Emergency Rules

(2) A photocopy of the applicant's current CDL.

(b) Upon approval by the department **or the authority**, an identification card bearing a permit number will be issued to the permitted company. The driver must carry the card with him or her at all times while operating LCVs on the toll road for presentation upon request by:

- (1) toll road personnel; or
- (2) a police officer.

(c) The driver identification card is valid only for the operation of tractors:

- (1) owned by; or
 - (2) under the control of;
- the permitted company to which the driver permit is issued.

(d) **Neither** the department **nor the authority does not will** accept driver applications from individuals. Applications are accepted only from permitted companies. All correspondence in connection therewith shall be handled through the companies, not the drivers.

(e) The accuracy of the information in a driver application must be attested to by an officer of the company, who, in doing so, assumes sole responsibility for the representation made to the department **or the authority**.

(f) Permitted companies shall do the following:

- (1) Maintain current lists of all active permitted drivers for LCV operations on the toll road.
- (2) Provide these lists to the department **or the authority** upon request.

(Indiana Finance Authority; 135 IAC 2-7-21; filed Dec 6, 1983, 1:52 p.m.: 7 IR 330; errata, 7 IR 1054; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; filed May 4, 2006, 12:55 p.m.: 29 IR 2941; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3401)

SECTION 18. 135 IAC 2-7-22, AS AMENDED AT 29 IR 2941, SECTION 34, IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-7-22 Temporary suspension of LCV permits

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10
Affected: IC 8-15-2; IC 8-15.5

Sec. 22. Permission to operate LCVs on the toll road may be temporarily suspended by the department **or the authority** at any time due to any of the following:

- (1) Weather conditions.
- (2) Unfavorable road conditions.
- (3) Holiday traffic.
- (4) Any other emergency conditions.

(Indiana Finance Authority; 135 IAC 2-7-22; filed Dec 6, 1983, 1:52 p.m.: 7 IR 331; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; filed May 4, 2006, 12:55 p.m.: 29 IR 2941; emer-

gency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3402)

SECTION 19. 135 IAC 2-7-23, AS AMENDED AT 29 IR 2941, SECTION 35, IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-7-23 Insurance coverage

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10
Affected: IC 8-15-2; IC 8-15.5

Sec. 23. An applicant ~~for~~ an LCV operating permit shall furnish to the department **or the authority** a certificate attesting to the fact that there has been secured by the applicant public liability insurance affording coverages of not less than the following:

- (1) Five hundred thousand dollars/one million dollars (\$500,000/\$1,000,000) for all damages arising from bodily injury, including death.
- (2) One hundred thousand dollars/five hundred thousand dollars (\$100,000/\$500,000) for property damage, including damage to toll road property and facilities.

The named insured thereon shall include the department **or the authority** and ~~its~~ **their** respective officers, agents, and employees, and the certificate shall indicate that the policy contains an endorsement that reads, "The inclusion of the Indiana department of transportation **or the Indiana finance authority** as an additional named insured shall not exclude coverage of liability of the named insured for damage of property of the additional named insured, or for injury to or death of any person working with or for the additional named insured.". The certificate shall also provide that the coverage under the policy may not be canceled without thirty (30) days prior notice to the department **or the authority**. *(Indiana Finance Authority; 135 IAC 2-7-23; filed Dec 6, 1983, 1:52 p.m.: 7 IR 331; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; filed May 4, 2006, 12:55 p.m.: 29 IR 2941; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3402)*

SECTION 20. 135 IAC 2-8-6 IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-8-6 Safety and performance requirements

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10
Affected: IC 8-15-2; IC 8-15.5

Sec. 6. A responsible officer of the applicant shall certify to the department **or the authority**, prior to the approval of truck-tractor, that the vehicle proposed to be furnished and used for specified gross loads will comply with and meet all minimum safety and performance factors of the department **or the authority**. If it is determined, after the truck-tractor is engaged in the Michigan train operation, that the vehicle cannot meet such requirements, the truck-tractor shall not be used in trailer combination on the toll road until corrective measures are taken to comply with the ~~department's~~ requirements **of the department or the authority**. *(Indiana Finance Authority; 135 IAC 2-8-6; filed Dec 6, 1983, 1:52 p.m.: 7 IR 332; readopted filed*

Nov 6, 2002, 10:33 a.m.: 26 IR 882; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3402)

SECTION 21. 135 IAC 2-8-14 IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-8-14 Police inspection

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10

Affected: IC 8-15-2; IC 8-15.5

Sec. 14. Michigan train combinations are subject to inspection by a police officer prior to initial movement by any newly authorized company. The inspection is designed to instruct drivers in the proper use of make-up and break-up areas and to satisfy the department **or the authority** that the equipment meets the qualifications set forth in this section. Spot checks of Michigan train combinations may be made periodically at the discretion of any police officer. (*Indiana Finance Authority; 135 IAC 2-8-14; filed Dec 6, 1983, 1:52 p.m.: 7 IR 333; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3403*)

SECTION 22. 135 IAC 2-8-15 IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-8-15 Assembly areas

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10

Affected: IC 8-15-2; IC 8-15.5

Sec. 15. Michigan train combinations shall be made up and broken up on the toll road only in special assembly areas designated for this purpose by the department **or the authority**. All movements across traffic while entering or leaving a make-up/break-up area shall be properly safeguarded. (*Indiana Finance Authority; 135 IAC 2-8-15; filed Dec 6, 1983, 1:52 p.m.: 7 IR 333; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3403*)

SECTION 23. 135 IAC 2-8-19 IS AMENDED TO READ AS FOLLOWS:

135 IAC 2-8-19 Temporary suspension of Michigan train permits

Authority: IC 8-15-2-17; IC 8-15-2-17.2; IC 8-15.5-10

Affected: IC 8-15-2; IC 8-15.5

Sec. 19. Permission to operate Michigan train combinations on the toll road may be temporarily suspended by the department **or the authority** at any time due to weather conditions, unfavorable road conditions, holiday traffic, and any other emergency conditions. (*Indiana Finance Authority; 135 IAC 2-8-19; filed Dec 6, 1983, 1:52 p.m.: 7 IR 334; readopted filed Nov 6, 2002, 10:33 a.m.: 26 IR 882; emergency rule filed Jun 14, 2006, 10:50 a.m.: 29 IR 3403*)

SECTION 24. 135 IAC 2-5-1(7) is repealed on the freeze termination date (as defined in this document) and the corre-

sponding chart for class 8 in 135 IAC 2-5-2.1 is removed.

SECTION 25. If a lease for the toll road exists between the authority and the department which requires the department to fix the tolls, the provisions of Section 2 are not operative.

SECTION 26. This document expires at the end of the term.

LSA Document #06-186(E)

Filed with Secretary of State: June 14, 2006, 10:50 a.m.

TITLE 312 NATURAL RESOURCES COMMISSION

LSA Document #06-165(E)

DIGEST

Temporarily amends 312 IAC 9 with respect to the taking of lizards at Falls of the Ohio State Park and the adjacent federal Falls of the Ohio Wildlife Conservation Area. Under IC 4-22-2-37.1, IC 14-22-2-6, and IC 14-10-2-5, the director of the department of natural resources adopts the temporary rule set forth in this document. The temporary rule is adopted with the awareness that regulation of wild animals in Indiana is the responsibility of the department of natural resources. The director is responsible for adopting temporary rules under IC 14-22-2-6 to manage wild animals in Indiana or in a designated part of Indiana. In addition, the director is responsible for controlling wild animals in a state park. Based upon the opinion of a professional biologist, the director has determined the European wall lizard (*Podarcis muralis*) will cause obvious and measurable damage to the ecological balance at Falls of the Ohio State Park. The ecological balance will not be maintained unless action is taken to control the population of the European wall lizard at the Falls of the Ohio State Park and at the adjacent federal Falls of the Ohio Wildlife Conservation Area. Native species of lizards and skinks are at risk of displacement by the European wall lizard, and other disruption of the ecological balance in this area is probable. Additionally, unless controlled, the European wall lizard is likely to expand its range and endanger the ecological balance at other sites in Indiana and elsewhere in the United States. Effective June 16, 2006.

SECTION 1. (a) Notwithstanding 312 IAC 9-2-11, 312 IAC 8-2, and any other provision governing taking of a wild animal in a state park or otherwise in Indiana, an individual qualified under this SECTION may take any European wall lizard (*Podarcis muralis*) from the Falls of the Ohio State Park and the adjacent federal Falls of the Ohio Wildlife Conservation Area, Clarksville, Indiana.

(b) In order to qualify under subsection (a), an individual must do each of the following:

(1) Possess a written authorization from the division of state parks.

Emergency Rules

(2) Comply with any terms in the written authorization. These terms shall include a requirement that a European wall lizard can be taken only with an approved trap or traps.

(3) For the federal Falls of the Ohio Wildlife Conservation Area, comply with any other terms in the written authorization that are required by the U.S. Army Corps of Engineers.

LSA Document #06-165(E)

Filed with Secretary of State: June 1, 2006, 10:15 a.m.

TITLE 511 INDIANA STATE BOARD OF EDUCATION

LSA Document #06-163(E)

DIGEST

Temporarily amends 511 IAC 6-7-6.5 to amend the academic honors course requirement rules. Statutory authority: HEA 1347-2006, SECTION 17 (P.L.185-2006, SECTION 17), effective March 24, 2006. Effective May 19, 2006.

SECTION 1. (a) To be eligible for an academic honors diploma, a student must complete a minimum of forty-seven (47) high school credits. The following areas and courses are required:

(1) Language arts	8 credits
(2) Social studies	6 credits
(3) Mathematics	8 credits
(4) Science	6 credits
(5) World language	6 or 8 credits
(6) Fine arts	2 credits
(7) Health and safety	1 credit
(8) Basic physical education	1 credit

(b) In addition to the minimum course requirements prescribed in 511 IAC 6-7-6, courses counting toward an academic honors diploma are subject to the following requirements:

(1) Language arts credits must include the following:

- (A) Literature.
- (B) Composition.
- (C) Speech.

(2) In addition to required courses in government and United States history, social studies credits must include courses with a major emphasis on economics and geography or world history.

(3) Mathematics credits must include the following:

- (A) Geometry and algebra II or integrated mathematics II and integrated mathematics III.
- (B) At least one (1) upper level mathematics course from those listed in 511 IAC 6.1-5.1-5(3) or a program of

equal rigor. If a student has completed a junior high school curriculum that is equivalent to high school algebra I and is placed in high school algebra II or a junior high curriculum that is equivalent to integrated mathematics I and is placed in high school integrated mathematics II, that student must earn only six (6) high school mathematics credits.

(4) Science credits must include the following:

(A) Two (2) credits in biology.

(B) Two (2) credits in:

- (i) chemistry;
- (ii) physics; or
- (iii) integrated chemistry-physics.

(C) Two (2) additional credits from:

- (i) chemistry, physics, earth and space science, advanced biology, advanced chemistry, advanced environmental science, or advanced physics; or
- (ii) a program of equal rigor.

(5) World language credits must include:

(A) six (6) credits in one (1) language; or

(B) four (4) credits in one (1) language and four (4) in another.

If a student has completed a junior high school curriculum that is equivalent to a Level I high school world language and is placed in a Level II high school world language, that student must earn only four (4) credits in that language or two (2) credits in that language and four (4) credits in another world language.

(6) Only courses that have been approved by the department on recommendation of a review committee and in which a student has earned a grade of "C" or above may count toward an academic honors diploma. A student must have a grade point average of "B" or above.

(c) The school corporation shall note the awarding of an academic honors diploma on the student's grade transcript.

(d) The school corporation shall inform students, parents, and guardians of the availability of an academic honors diploma.

(e) A high school student who has earned an international baccalaureate degree is eligible to receive an academic honors diploma.

LSA Document #06-163(E)

Filed with Secretary of State: May 19, 2006, 4:00 p.m.

TITLE 327 WATER POLLUTION CONTROL BOARD

LSA Document #05-218(WPCB)

The Water Pollution Control Board gives notice that the location of the public hearing for consideration of preliminary adoption of LSA Document #05-218(WPCB), printed at 29 IR 2688, has been established. A Change in Notice of Public Hearing was printed June 1, 2006, at 29 IR 3038, to reschedule the hearing date to August 9, 2006, at 1:30 p.m. (CDT), for preliminary adoption of amendments to rules and a new rule concerning the establishment of a CSO wet weather limited use subcategory and the use of permit compliance schedules for combined sewer overflow communities. This notice announces that the location of the public hearing is the Northwestern Indiana Regional Planning Commission's office, 6100 Southport Road, Portage, Indiana, 46368. If the information regarding this hearing is changed, it will be noticed in the Change in Notice of Public Hearing section of the Indiana Register. Additional information regarding this action can be obtained from MaryAnn Stevens, Rules Section, Office of Water Quality (317) 232-8635 or (800) 451-6027 (in Indiana).

Notice of Public Hearing

Under IC 4-22-2-24, IC 13-14-8-1, IC 13-14-8-2, and IC 13-14-9, notice is hereby given that the Water Pollution Control Board will hold a public hearing on August 9, 2006, at 1:30 p.m. (CDT), in the Northwestern Indiana Regional Planning

Commission's office, 6100 Southport Road, Portage, Indiana, 46368. This hearing is regarding preliminary adoption of amendments to rules and a new rule concerning the establishment of a CSO wet weather limited use subcategory and the use of permit compliance schedules for combined sewer overflow communities.

Individuals requiring reasonable accommodations for participation in this event should contact the Indiana Department of Environmental Management, Americans with Disabilities Act coordinator at:

Attn: ADA Coordinator

Indiana Department of Environmental Management

100 North Senate Avenue

Indianapolis, Indiana 46204-2251

or call (317) 232-3077(V) or (317) 232-6565(TDD). Speech and hearing impaired callers may contact IDEM via the Indiana Relay Service at 711 or 1-800-743-3333. Please provide a minimum of 72 hours notification.

Copies of these rules are now on file at the Office of Water Quality, Indiana Department of Environmental Management, Indiana Government Center-North, 100 North Senate Avenue, Room N1255 and Legislative Services Agency, One North Capitol, Suite 325, Indianapolis, Indiana and are open for public inspection.

Bruno Pigott

Assistant Commissioner

Office of Water Quality

Notice of Intent to Adopt a Rule

TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE

LSA Document #06-172

Under IC 4-22-2-23, the Department of Local Government Finance intends to adopt a rule concerning the following:

OVERVIEW: To amend 50 IAC 15 to alter the continuing education requirements for the assessor-appraiser certification program. Written comments should be addressed to Michael Dart, General Counsel, Department of Local Government Finance, Indiana Government Center-North, 100 North Senate Avenue, Room 1058(B), Indianapolis, IN 46204. Statutory authority: IC 6-1.1-31-1; IC 6-1.1-35.5-8.

For purposes of IC 4-22-2-28.1, the Small Business Regulatory Coordinator for this rule is:

Michael Dart
General Counsel
Department of Local Government Finance
Indiana Government Center-North
100 North Senate Avenue, Room 1058(B)
Indianapolis, IN 46204
(317) 233-0166
mdart@dlgf.in.gov

TITLE 140 BUREAU OF MOTOR VEHICLES

LSA Document #06-180

Under IC 4-22-2-23, the Bureau of Motor Vehicles intends to adopt a rule concerning the following:

OVERVIEW: Amends 140 IAC 2-1-10 provisions for registration by mail by changing where an application must be sent. Amends 140 IAC 6-1-2 requirements to identify an applicant for a certificate of title. Written comments should be addressed to Dave Certo, Chief Legal Counsel, Bureau of Motor Vehicles, Indiana Government Center-North, 100 N. Senate Avenue, Room N440, Indianapolis, IN 46204. Statutory authority: IC 9-14-2-2.

For purposes of IC 4-22-2-28.1, the Small Business Regulatory Coordinator for this rule is:

Mike Barnhart
Legislative Liaison
Bureau of Motor Vehicles
Indiana Government Center-North
100 N. Senate Avenue, Room N440
Indianapolis, IN 46204
(317) 233-1218
jmbarnhart@bmv.in.gov

TITLE 305 INDIANA BOARD OF LICENSURE FOR PROFESSIONAL GEOLOGISTS

LSA Document #06-169

Under IC 4-22-2-23, the Indiana Board of Licensure for Professional Geologists intends to adopt a rule concerning the following:

OVERVIEW: Amends 305 IAC by updating definitions. Increases application fee and late renewal fee. Clarifies definition of public practice of geology. Makes other technical changes. Public comments are invited. Statutory authority: IC 25-17.6-3-12.

For purposes of IC 4-22-2-28.1, the Small Business Regulatory Coordinator for this rule is:

John Steinmetz
Director & State Geologist, Indiana Geological Survey
Chairman, Indiana Board of Licensure for Professional Geologists
611 N. Walnut Grove
Bloomington, IN 47405
(812) 855-5067
igsinfo@indiana.edu

TITLE 345 INDIANA STATE BOARD OF ANIMAL HEALTH

LSA Document #06-166

Under IC 4-22-2-23, the Indiana State Board of Animal Health intends to adopt a rule concerning the following:

OVERVIEW: The rule will add and modify requirements relating to the control of tuberculosis and brucellosis in cervids (deer, elk, and moose). Questions and comments on the proposed rule may be sent to the Indiana State Board of Animal Health, Attn: Legal Affairs, 805 Beachway Drive, Suite 50, Indianapolis, IN 46224, or by electronic mail to ghaynes@boah.state.in.us. Statutory authority: IC 15-2.1-3-19.

For purposes of IC 4-22-2-28.1, the Small Business Regulatory Coordinator for this rule is:

Gary L. Haynes
Director of Legal Affairs
Indiana State Board of Animal Health
805 Beachway Drive, Suite 50
Indianapolis, IN 46224
(317) 227-0300
ghaynes@boah.state.in.us

**TITLE 879 MANUFACTURED HOME INSTALLER
LICENSING BOARD**

LSA Document #06-173

Under IC 4-22-2-23, the Manufactured Home Installer Licensing Board intends to adopt a rule concerning the following:

OVERVIEW: Add 879 IAC 1-4-3 to establish requirements for a licensee to verify an applicant's experience to meet the requirements in IC 25-23.7-5-2. Questions or comments concerning the proposed rules may be directed to: Indiana Professional Licensing Agency, Attention: Board Director, Indiana Government Center-South, 402 West Washington Street, Room W072, Indianapolis, IN 46204-2700 or via e-mail at pla11@pla.in.gov. Statutory authority: IC 25-23.7-3-8.

For purposes of IC 4-22-2-28.1, the Small Business Regulatory Coordinator for this rule is:

Deborah Widemon
Indiana Professional Licensing Agency
Indiana Government Center-South
402 West Washington Street, Room W072
Indianapolis, Indiana 46204
(317) 234-3050
dwidemon@pla.in.gov

TITLE 326 AIR POLLUTION CONTROL BOARD

Proposed Rule

LSA Document #05-118

DIGEST

Amends 326 IAC 7-4-2 concerning sulfur dioxide emission limitations at Citizens Gas & Coke Utility, located in Indianapolis, Indiana. Effective 30 days after filing with the Secretary of State.

HISTORY

First Notice: June 1, 2005, Indiana Register (28 IR 2819).

Second Notice and Notice of First Hearing: September 1, 2005, Indiana Register (28 IR 3672).

Change in Notice of First Hearing: April 1, 2006, Indiana Register (29 IR 2252).

Change in Notice of Hearing: June 1, 2006.

Date of First Hearing: June 7, 2006.

PUBLIC COMMENTS UNDER IC 13-14-9-4.5

IC 13-14-9-4.5 states that a board may not adopt a rule under IC 13-14-9 that is substantively different from the draft rule published under IC 13-14-9-4 until the board has conducted a third comment period that is at least twenty-one (21) days long.

REQUEST FOR PUBLIC COMMENTS

Portions of this proposed rule are substantively different from the draft rule published on September 1, 2005, at 28 IR 3672. The Indiana Department of Environmental Management (IDEM) is requesting comment on the following portions of the proposed (preliminarily adopted) rule that are substantively different from the language contained in the draft rule.

The following sections of the proposed rule are substantively different from the draft rule:

326 IAC 7-4-2

The following provision did not appear in the draft rule but was added to the proposed (preliminarily adopted) rule:

(1) Daily fuel H₂S sampling and analysis compliance provision, at 326 IAC 7-4-2(30)(I) in the proposed (preliminarily adopted) rule.

This notice requests the submission of comments on the sections of the rule listed above, including suggestions for specific amendments to those sections. These comments and the department's responses thereto will be presented to the board for its consideration at final adoption under IC 13-14-9-6. Comments on additional sections of the proposed rule that the commentor believes are substantively different from the draft rule may also be submitted for the consideration of the board. Mailed comments should be addressed to:

#05-118 CG & CU SO₂ SIP

Susan Bem Mail Code 61-50

c/o Administrative Assistant

Rule Development Section

Office of Air Quality

Indiana Department of Environmental Management

100 North Senate Avenue

Indianapolis, Indiana 46204.

Hand delivered comments will be accepted by the receptionist on duty at the Office of Air Quality, Tenth Floor East, 100 North Senate Avenue, Indianapolis, Indiana. Comments may also be submitted by facsimile to (317) 233-2342, Monday through Friday, between 8:15 a.m. and 4:45 p.m. Please confirm the timely receipt of faxed comments by calling the Rule Development Section at (317) 233-0426.

COMMENT PERIOD DEADLINE

Comments in any form must be postmarked, hand delivered, or faxed by July 24, 2006.

SUMMARY/RESPONSE TO COMMENTS FROM THE SECOND COMMENT PERIOD

IDEM requested public comment from September 1, 2005, through October 3, 2005, on IDEM's draft rule language. IDEM received comments from the following parties:

Improving Kids' Environment (IKE)

Following is a summary of the comments received and IDEM's responses thereto:

Comment: The proposal includes combined limits for several combinations of batteries in operation. A key challenge of combined limits is the increased difficulty in determining compliance. How will Citizens Gas & Coke Utility (CG & CU) assess compliance on an ongoing basis and provide documentation of that compliance? How will IDEM evaluate compliance on an ongoing basis? Will IDEM include language in the rule or other enforceable mechanism, such as the facility's permit, that specifies the compliance method? (IKE)

Response: To determine compliance, CG & CU currently measures the hydrogen sulfide content of the coke oven gas on a daily basis. The sample is taken after the coke oven gas is desulfurized by the iron oxide boxes. The draft Title V permit for the facility includes metering the fuel gas that is combusted in each battery and measuring the sulfur content that is present in the coke oven gas. IDEM is proposing to amend the rule to require fuel sampling and analysis on a daily basis.

Comment: The combined limit is equal to the sum of the current limits, whatever the combination of batteries in operation. If an appropriate method to assure compliance with a combined limit can be established, the commenter suggests that the company and IDEM consider limits that are lower than the sum of the existing limits. It appears from the company's recent emission statements that actual emissions may be consistently lower than what is allowed under the current rule. Given that Marion County has been designated as nonattainment for fine particle pollution, to which SO₂ contributes, it would seem prudent to adjust the emissions permitted in the rule to reflect realistic operations at the facility. (IKE)

Response: The combined limit for all batteries in operation is seventy-eight and two-hundredths (78.02) pounds per hour which is three hundred forty-two (342) tons per year. From 1999 to 2003, the company's actual SO₂ emissions have ranged from one hundred eighty-seven (187) to three hundred fifty-two (352) tons/yr. While for most years the actual emissions have been less than allowed, there is enough variation in the emissions from

year to year that lowering the combined limit may cause concern for meeting the combined limit in future years.

SUMMARY/RESPONSE TO COMMENTS RECEIVED AT THE FIRST PUBLIC HEARING

On June 7, 2006, the air pollution control board (board) conducted the first public hearing/board meeting concerning the development of amendments to 326 IAC 7-4-2. Comments were made by the following parties:

Improving Kids' Environment (IKE)

Following is a summary of the comments received and IDEM's responses thereto:

Comment: The commenter requests that IDEM reevaluate the combined SO₂ limit to see if it really needs to be the full amount. This is an important evaluation since Marion County is nonattainment for fine particles and SO₂ is a precursor to fine particle formation. (IKE)

Response: IDEM will consider this comment and respond appropriately by final adoption.

326 IAC 7-4-2

SECTION 1. 326 IAC 7-4-2 IS AMENDED TO READ AS FOLLOWS:

326 IAC 7-4-2 Marion County sulfur dioxide emission limitations

Authority: IC 13-14-8; IC 13-17-3-4

Affected: IC 13-12; IC 13-14-4-3; IC 13-16-1

Sec. 2. The following sources and facilities located in Marion County shall comply with the sulfur dioxide emission limitations in pounds per million Btu (lbs/MMBtu) and pounds per hour (lbs/hr), unless otherwise specified, and other requirements:

Source	Facility Description	Emission Limitations	
		lbs./MMBtu	lbs./hr.
(1) Acustar	Boiler 1	2.82	109.98
	Boiler 2	2.82	109.98
	Boiler 3	2.82	109.98
(2) Allison Gas Turbine—Plant 5	Boiler 1	3.99	299.4
	Boiler 2	3.99	299.4
	Boiler 3	3.99	299.4
	Boiler 4	3.99	299.4
(3) Amtrak	Boilers 61 and 62	3.30	208.15
(4) Bridgeport Brass	Boiler 1	3.55	135.8
	Boiler 2	3.55	135.8
	Boiler 3	3.55	135.8
(5) Central Soya	Boiler	4.32	272.0
(6) Central State	Boiler 3	3.39	111.8
	Boiler 7	3.39	169.5
	Boiler 8	3.39	169.5
(7) Citizens Gas	Batteries E & H (each)	0.79 pounds per ton	31.16
	Battery I	0.23 pounds per ton	15.70
(8) (7) Detroit Diesel Allison-Plant 3	Boiler 1	1.88	67.6
	Boiler 2	1.88	67.6
	Boiler 3	1.88	90.2
	Boiler 4	1.88	135.2
	Boiler 5	1.88	180.3
(9) (8) Diamond Bathurst	#2 Furnace	1.40 pounds per ton	20.22
(10) (9) Ford	Boiler 1	2.43	177.38
	Boiler 2	2.43	354.77
	Boiler 3	2.43	354.77
(11) (10) Fort Harrison	Boiler 1	2.92	151.84
	Boiler 2	2.92	151.84
	Boiler 3	2.92	151.84
	Boiler 4	2.92	151.84
(12) (11) G.M. Truck & Bus Group	Boiler 1	2.31	187.1
	Boiler 2	2.31	187.1
	Boiler 3	2.31	106.3

Proposed Rules

(13) (12) Indiana Girls School	Boiler	6.00	46.9
(14) (13) IPL-Perry W	Boiler 17	6.0	1,320.0
	Boiler 18	6.0	1,320.0
(15) (14) Indianapolis Sludge	Incinerator 1	2.0 pounds per ton	14.19
Incinerator	Incinerator 2	2.0 pounds per ton	14.19
	Incinerator 3	2.0 pounds per ton	14.19
	Incinerator 4	2.0 pounds per ton	14.19
	Incinerator 5	2.0 pounds per ton	14.19
	Incinerator 6	2.0 pounds per ton	14.19
	Incinerator 7	2.0 pounds per ton	14.19
	Incinerator 8	2.0 pounds per ton	14.19
(16) (15) Marathon Petro-	H-H1	1.92	36.46
leum—Indiana Refining Division	H-H2	1.92	36.46
	H-H3	1.92	38.38
	P-H1	1.92	89.03
	P-H2	1.92	82.12
	P-H3	1.92	30.32
	P-H4	1.92	33.19
	P-H5	1.92	9.98
	Alky Reboiler	1.92	53.15
	Crude Heater	1.92	268.05
	Vacuum Heater	1.92	99.20
	Sulfur Recovery	189.0 pounds per ton sulfur	88.17
	FCC (Proc)	3.92 pounds per ton	506.37
	CO Boiler	1.92	228.72
	FCC Chg. Htr.	1.92	88.26
	GH-1	1.92	81.36
(17) (16) Navistar	Boiler 1	2.98	193.72
	Boiler 2	2.98	193.72
	Boiler 3	2.98	193.72
(18) (17) Quaker Oats	Boiler 1	2.79	195.3
	Boiler 2	2.79	195.3
	Murray Boiler	0.50	50.1
(19) (18) Quemetco	Reverberatory Furnace	24.6 pounds per ton	617.0
(20) (19) Refined Metals	Blast Furnace	10.8 pounds per ton	64.8
(21) (20) Reilly Industries	2722 W	1.25	114.75
	2726 S	1.25	49.1
	186 N	1.25	46.0
	2707 V	1.25	20.0
	112 E	0.0**	0.0**
	2710 P	0.0**	0.0**
	Riley	1.25	64.75
	B & W	1.25	49.1
	2724 W	1.25	26.3
	2714 V	1.25	18.8
	2729 Q	1.25	3.8
	2740 Q	1.25	7.5
	732714	1.25	45.0
	2728 S	1.25	7.5
	Still	0.0**	0.0**
	Kettle	0.0**	0.0**

Proposed Rules

	2607 T	0.0**	0.0**
	702611	0.0**	0.0**
	722804	0.0**	0.0**
	2706 Q	0.0**	0.0**
	2713 W	0.0**	0.0**
	2714 W	0.0**	0.0**
	2720 W	0.0**	0.0**
(22) (21) Rexnord-Link Belt	Boiler A	3.28	101.7
Bearing	Boiler B	3.28	101.7
	Boiler C	0.0*	0.0*
(23) (22) Rexnord-Link Belt	Boiler 1	3.68	117.8
Chain	Boiler 2	3.68	117.8
	Boiler 3	3.68	117.8
(24) (23) Thomson Consumer	Boiler 1	1.95	39.0
Electronics	Boiler 2	1.95	39.0
	Boiler 3	1.95	146.3
	Boiler 4	1.95	146.3
(25) (24) Union Carbide	Boiler 1	3.85	92.4
	Boiler 2	3.85	106.6
	Boiler 3	3.85	148.2
(26) (25) Western Select Properties	Boiler 2	2.52	189.06
	Boiler 3	2.52	189.06
	Boiler 4	2.52	189.06
	Boiler 5	2.52	252.07
(27) (26) Wishard	Boiler 1	4.04	105.0
	Boiler 2	4.04	105.0
	Boiler 3	4.04	105.0

**Less than 0.05

~~(28)~~ (27) Allison Gas Turbine Operations Plant 8 shall comply with the sulfur dioxide emission limitations provided in clause (A) or (B) and other requirements as follows:

- (A) Boilers 2 through 11 may burn natural gas at any time.
- (B) Babcock and Wilcox Boilers 2 through 6 and Combustion Engineering Boilers 7 through 11 may burn fuel oil with a sulfur dioxide emission limitation of two and one-tenth (2.1) lbs/MMBtu each during periods when one (1) of the following conditions is met:
 - (i) Fuel oil is burned in no more than three (3) Babcock and Wilcox boilers, and fuel oil is not burned in any combustion engineering boiler.
 - (ii) Fuel oil is burned in no more than two (2) Babcock and Wilcox boilers and no more than two (2) combustion engineering boilers.
 - (iii) Fuel oil is burned in no more than one (1) Babcock and Wilcox boiler and no more than three (3) combustion engineering boilers.

(C) A log of hourly operational status and fuel type for each boiler shall be maintained at the plant and made available to the department upon request. A daily summary of operating status and fuel type for each boiler for each day of a calendar quarter shall be submitted to the department on a quarterly basis.

(D) Allison Gas Turbine Operations Plant 8 shall erect a twenty (20) foot stack extension with a diameter at the extension outlet of four (4) feet for each stack serving Boilers

2 through 6 in accordance with the following schedule:

- (i) Complete design, specifications, and construction drawings and award contracts by August 2, 1988.
- (ii) Complete installation of stack extensions by December 2, 1988.

~~(29)~~ (28) Indianapolis Power and Light Perry K shall comply with the sulfur dioxide emission limitations in lbs/MMBtu and other requirements as follows:

Boiler Number	Emission Limitations
(A) 17 and 18	0.3
(B) 11, 12, 13, 14, 15, and 16	2.1
(C) As an alternative to the emission limitations in clause (B), sulfur dioxide emissions from Boilers 11, 12, 13, 14, 15, and 16 may comply with any one (1) of the sets of emission limitations in lbs/MMBtu as follows:	
Boiler Number	Emission Limitations
(i) 13, 14, 15, and 16	0.0
11 and 12	4.4
(ii) 11, 12, 15, and 16	0.0
13 and 14	4.4
(iii) 11, 12, 13, and 14	0.0
15 and 16	4.4
(iv) 11, 12, 15, and 16	3.0
13 and 14	0.3
(v) 11 and 12	0.3
13, 14, 15, and 16	3.0

Proposed Rules

(D) The department or the Indianapolis Air Pollution Control Division shall be notified prior to the reliance by Indianapolis Power and Light on any one (1) of the sets of alternative emission limitations specified in clause (C).

(E) A log of hourly operating status for each boiler shall be maintained and made available to the department upon request. A daily summary indicating which boilers were in service during the day shall be submitted to the department quarterly. In addition, records of the daily average sulfur content, heat content, and sulfur dioxide emission rate for each day in which an alternative set of emission limitations specified in clause (C) is used shall be submitted to the department quarterly.

(F) For the purposes of 326 IAC 7-2-1(c)(1), during thirty (30) day periods in which Indianapolis Power and Light relies on more than one (1) set of emission limitations specified in clauses (B) through (C), a separate thirty (30) day rolling weighted average for each set of limitations shall be determined. Each thirty (30) day rolling weighted average shall be based on data from the previous thirty (30) operational days within the last ninety (90) days for that set of limitations. If Indianapolis Power and Light does not operate thirty (30) days under any one (1) set of limitations within the last ninety (90) days, the rolling weighted average shall be based on all operational days within the last ninety (90) days for that set of limitations.

(G) Boilers 11 through 16 shall be limited to six and zero-tenths (6.0) lbs/MMBtu each until Boilers 11 through 16 achieve compliance with the sulfur dioxide emission limitations specified in clauses (B) through (C). Compliance with the emission limitations specified in clauses (B) through (C) shall be achieved according to the following schedule:

- (i) Complete engineering analysis of modifications by April 2, 1988.
- (ii) Complete testing and design of modifications and place orders for necessary equipment by May 2, 1989.
- (iii) Complete installation of necessary equipment and achieve compliance with emission limitations specified in clauses (B) through (C) by June 2, 1990.

~~(29)~~ **(29)** Indianapolis Power and Light Stout shall comply with the sulfur dioxide emission limitations in lbs/MMBtu and other requirements as follows:

Boiler/Turbine Number	Emission Limitations
(A) Boiler 70	5.3
(B) Boilers 50 and 60	4.7
Boilers 1 through 8	0.0
Boilers 9 and 10 and Gas Turbines 1, 2, and 3	0.35

(C) As an alternative to the emission limitations in clause (B), sulfur dioxide emissions from Boilers 50, 60, and 1 through 10 and Gas Turbines 1, 2, and 3 may comply with any one (1) of the sets of emission limitations in lbs/MMBtu as follows:

Boiler/Turbine Number	Emission Limitations
(i) Boilers 50 and 60	5.2

	Boilers 1 through 10 and Gas Turbines 1, 2, and 3	0.0
(ii)	Boilers 50 and 60	5.0
	Boilers 1 through 10	0.0
	Gas Turbines 1, 2, and 3	0.4
(iii)	Boilers 50 and 60	4.1
	Boilers 1 through 8	0.26
	Boilers 9 and 10	0.35
	Gas Turbines 1, 2, and 3	0.3
(iv)	Boilers 50 and 60	3.9
	Boilers 1 through 8	0.34
	Boilers 9 and 10 and Gas Turbines 1, 2, and 3	0.35

(D) The department or the Indianapolis Air Pollution Control Division shall be notified prior to the reliance by Indianapolis Power and Light on any one (1) of the sets of alternative emission limitations specified in clause (C).

(E) A log of hourly operating status for each boiler shall be maintained and made available to the department upon request. A daily summary indicating which boilers were in service during the day shall be submitted to the department quarterly. In addition, records of the daily average sulfur content, heat content, and sulfur dioxide emission rate for each day in which an alternative set of emission limitations specified in clause (C) is used shall be submitted to the department quarterly.

(F) For the purposes of 326 IAC 7-2-1(c)(1), during thirty (30) day periods in which Indianapolis Power and Light relies on more than one (1) set of emission limitations specified in clauses (B) through (C), a separate thirty (30) day rolling weighted average for each set of limitations shall be determined. Each thirty (30) day rolling weighted average shall be based on data from the previous thirty (30) operational days within the last ninety (90) days for that set of limitations. If Indianapolis Power and Light does not operate thirty (30) days under any one (1) set of limitations within the last ninety (90) days, the rolling weighted average shall be based on all operational days within the last ninety (90) days for that set of limitations.

(G) Indianapolis Power and Light shall install a stack diameter restriction for the stack serving Boilers 50 and 60. The stack diameter restriction shall reduce the diameter to six and one-half (6½) feet at the tip of the stack. The installation of the stack diameter restriction shall be in accordance with the following schedule:

- (i) Complete preliminary design of modifications by December 2, 1988.
- (ii) Place orders for necessary modification by July 2, 1989.
- (iii) Complete installation by February 2, 1990.

(30) Citizens Gas & Coke Utility shall comply with the sulfur dioxide emission limitations, depending on which

battery or combination of batteries are in operation, as follows:

Description	Emission Limitations (lbs/ton of coal)	Emission Limitations (lbs/hour)
(A) Battery 1, E, & H	0.67	78.02
(B) Battery 1	0.23	15.70
(C) Battery 1 & E	0.49	46.86
(D) Battery 1 & H	0.50	46.86
(E) Battery E & H	0.79	62.32
(F) Battery E	0.79	31.16
(G) Battery H	0.79	31.16
(H) The department and the Indianapolis office of environmental services shall be notified in writing prior to the reliance by Citizens Gas & Coke Utility on an emission limitation other than clause (A) for determining compliance with the appropriate emission limit.		
(I) Citizens Gas & Coke Utility shall monitor the hydrogen sulfide (H ₂ S) content of the processed and treated coke oven gas used for battery underfiring by sampling and analyzing the coke oven gas for H ₂ S content at least once per day. The H ₂ S content of the gas shall be sampled using Determination of Hydrogen Sulphide Content, Cadmium Acetate Method, Method Number DIN 51855 Part 4 (January 1979)*.		
(J) Sulfur dioxide emissions in pounds per tons of coal (lbs/ton of coal) and pounds per hour (lbs/hr) shall be calculated using the data on H ₂ S content and organic sulfur content in the coke oven gas. Citizens Gas & Coke Utility shall submit to the department and the Indianapolis office of environmental services within thirty (30) days of the end of each calendar quarter the calculated sulfur dioxide emission rate in pounds per tons of coal (lbs/ton of coal) and pounds per hour (lbs/hr) for each day during the calendar quarter.		

*These documents are incorporated by reference. Copies are available for review and copying at the Indiana Department of Environmental Management, Office of Air Quality, Indiana Government Center-North, Tenth Floor, 100 North Senate Avenue, Indianapolis, Indiana 46204. (*Air Pollution Control Board*; 326 IAC 7-4-2; filed Aug 28, 1990, 4:50 p.m.: 14 IR 65; filed Feb 9, 1999, 4:22 p.m.: 22 IR 1959; readopted filed Jan 10, 2001, 3:20 p.m.: 24 IR 1477)

Notice of Public Hearing

Under IC 4-22-2-24, IC 13-14-8-6, and IC 13-14-9, notice is hereby given that on August 2, 2006 at 1:00 p.m., at the Indiana Government Center-South, 402 West Washington Street, Conference Center Room A, Indianapolis, Indiana the Air Pollution Control Board will hold a public hearing on proposed

amendments to 326 IAC 7-4-2.

The purpose of this hearing is to receive comments from the public prior to final adoption of these rules by the board. All interested persons are invited and will be given reasonable opportunity to express their views concerning the proposed amendments. Oral statements will be heard, but, for the accuracy of the record, all comments should be submitted in writing.

Additional information regarding this action may be obtained from Susan Bem, Rule Development Section, Office of Air Quality, (317) 233-5697 or (800) 451-6027 (in Indiana).

Individuals requiring reasonable accommodations for participation in this event should contact the Indiana Department of Environmental Management, Americans with Disabilities Act coordinator at:

Attn: ADA Coordinator

Indiana Department of Environmental Management

100 North Senate Avenue

P.O. Box 6015

Indianapolis, Indiana 46204-2251

or call (317) 232-3077 (V) or (317) 232-6565 (TDD). Speech and hearing impaired callers may contact IDEM via the Indiana Relay Service (711) or 1-800-743-3333. Please provide a minimum of 72 hours notification.

Copies of these rules are now on file at the Office of Air Quality, Indiana Government Center-North, 100 North Senate Avenue, Tenth Floor East and Legislative Services Agency, One North Capitol, Suite 325, Indianapolis, Indiana and are open for public inspection.

Kathryn A. Watson, Chief
Air Programs Branch
Office of Air Quality

TITLE 326 AIR POLLUTION CONTROL BOARD

Proposed Rule

LSA Document #06-121

DIGEST

Amends 326 IAC 6.5-7-13 to change the source identification from St. Mary's to Holy Cross Services Corporation (Saint Mary's Campus). Effective 30 days after filing with the Secretary of State.

HISTORY

Section 8 Notice: May 1, 2006, Indiana Register (29 IR 2684).

Notice of First Hearing: June 1, 2006, Indiana Register (29 IR 2684).

Date of First Hearing: June 7, 2006.

SUMMARY/RESPONSE TO COMMENTS RECEIVED AT THE FIRST PUBLIC HEARING

On June 7, 2006, the Air Pollution Control Board (board)

Proposed Rules

conducted the first public hearing/board meeting concerning the development of amendments to 326 IAC 6.5-7-13.

No comments were made at the first hearing.

326 IAC 6.5-7-13

SECTION 1. 326 IAC 6.5-7-13, AS AMENDED AT 29 IR 476, SECTION 1, IS AMENDED TO READ AS FOLLOWS:

Source	NEDS Plant ID	Point Input ID	Process	Emission Limits		
				tons/yr	lbs/million Btu	grains/dscf
Holy Cross Services Corpora- tion (Saint Mary's Campus)						
Natural gas fired with fuel oil No. 2 as a backup	03	56P	Boiler No. 1 gas fired 31.5 MMBtu/Hr.	3.9	0.014	
Natural gas fired with fuel oil No. 2 as a backup	01	54P	Boiler No. 2 gas fired 63 MMBtu/Hr.	3.9	0.014	
100% natural gas	02	55P	Boiler No. 3 gas fired 63 MMBtu/Hr.			

(b) Boiler No. 3, ~~at Saint Mary's~~, identified in subsection (a) as one hundred percent (100%) natural gas burner, shall burn only natural gas. (Air Pollution Control Board; 326 IAC 6.5-7-13; filed Aug 10, 2005, 1:00 p.m.: 28 IR 3487; filed Oct 3, 2005, 10:00 a.m.: 29 IR 476)

Notice of Public Hearing

Under IC 4-22-2-24, IC 13-14-8-6, and IC 13-14-9, notice is hereby given that on August 2, 2006 at 1:00 p.m., at the Indiana Government Center-South, 402 West Washington Street, Conference Center Room A, Indianapolis, Indiana the Air Pollution Control Board will hold a public hearing on proposed amendments to 326 IAC 6.5-7-13.

The purpose of this hearing is to receive comments from the public prior to final adoption of these rules by the board. All interested persons are invited and will be given reasonable opportunity to express their views concerning the proposed amendments. Oral statements will be heard, but, for the accuracy of the record, all comments should be submitted in writing.

Additional information regarding this action may be obtained from Patrick Brady, Rule Development Section, Office of Air Quality, (317) 233-8628 or (800) 451-6027 (in Indiana).

Individuals requiring reasonable accommodations for participation in this event should contact the Indiana Department of Environmental Management, Americans with Disabilities Act coordinator at:

Attn: ADA Coordinator

Indiana Department of Environmental Management

100 North Senate Avenue

P.O. Box 6015

Indianapolis, Indiana 46204-2251

or call (317) 232-3077 (V) or (317) 232-6565 (TDD). Speech and hearing impaired callers may contact IDEM via the

326 IAC 6.5-7-13 Holy Cross Services Corporation (Saint Mary's Campus)

Authority: IC 13-14-8; IC 13-17-3-4; IC 13-17-3-11

Affected: IC 13-15; IC 13-17

Sec. 13. (a) **Holy Cross Services Corporation (Saint Mary's Campus)** in St. Joseph County shall meet the following emission limits:

Indiana Relay Service (711) or 1-800-743-3333. Please provide a minimum of 72 hours notification.

Copies of these rules are now on file at the Office of Air Quality, Indiana Government Center-North, 100 North Senate Avenue, Tenth Floor East and Legislative Services Agency, One North Capitol, Suite 325, Indianapolis, Indiana and are open for public inspection.

Kathryn A. Watson, Chief
Air Programs Branch
Office of Air Quality

TITLE 355 STATE CHEMIST OF THE STATE OF INDIANA

Proposed Rule

LSA Document #06-63

DIGEST

Adds 355 IAC 4-0.5-1.5 to establish a definition of certification for pesticide applicators. Amends 355 IAC 4-1-2.1 to clarify the initial pesticide applicator certification requirements for commercial applicators. Amends 355 IAC 4-1-3 to clarify the scope and description of existing commercial applicator certification and licensing categories. Amends 355 IAC 4-1-4 to clarify the initial pesticide applicator certification requirements for private applicators. Effective 30 days after filing with the Secretary of State.

IC 4-22-2.1-5 Statement Concerning Rules Affecting Small Businesses

The proposed rule would establish a clear definition of certification for pesticide applicators, would help clarify the

already existing applicator certification and license categories and procedures, and would eliminate some categories that are currently overlapping or duplicative. Therefore, this clarification and streamlining would not create new requirements or regulatory burdens for pesticide application businesses or other pesticide applicators.

355 IAC 4-0.5-1.5 **355 IAC 4-1-3**
355 IAC 4-1-1.1 **355 IAC 4-1-4**
355 IAC 4-1-2.1

SECTION 1. 355 IAC 4-0.5-1.5 IS ADDED TO READ AS FOLLOWS:

355 IAC 4-0.5-1.5 “Certification” defined

Authority: IC 15-3-3.6-4; IC 15-3-3.6-5
 Affected: IC 15-3-3.6

Sec. 1.5. “Certification” means the status achieved by an individual who has demonstrated competency in a particular category by having met the certification requirements established for that category. Certification shall:

- (1) be assigned to the individual; and
- (2) not be impacted by that individual’s employment status.

(State Chemist of the State of Indiana; 355 IAC 4-0.5-1.5)

SECTION 2. 355 IAC 4-1-1.1 IS AMENDED TO READ AS FOLLOWS:

355 IAC 4-1-1.1 Commercial applicators; licensing

Authority: IC 15-3-3.6-4; IC 15-3-3.6-5
 Affected: IC 15-3-3.6-2

Sec. 1.1. (a) An individual who is employed as a licensed applicator by more than one (1) business or agency at the same time shall hold separate and distinct licenses for each employer and shall pay all applicable license fees.

~~(b)~~ (a) Completing the certification requirements as a commercial applicator (IC 15-3-3.6-2(7)) shall be a qualifying requirement for each of the licenses defined in 355 IAC 4-0.5.

(b) An individual who is employed as a licensed applicator at more than one (1) business location or agency at the same time shall:

- (1) hold separate and distinct licenses for each employer; and
- (2) pay all applicable license fees.

(State Chemist of the State of Indiana; 355 IAC 4-1-1.1; filed Nov 21, 1984, 3:33 p.m.: 8 IR 331; filed Nov 22, 1999, 3:39 p.m.: 23 IR 777; readopted filed Nov 21, 2001, 10:17 a.m.: 25 IR 1269)

SECTION 3. 355 IAC 4-1-2.1 IS AMENDED TO READ AS FOLLOWS:

355 IAC 4-1-2.1 Commercial applicators; certification standards and procedures

Authority: IC 15-3-3.6-3; IC 15-3-3.6-4; IC 15-3-3.6-5
 Affected: IC 15-3-3.6-8.1

Sec. 2.1. (a) Initial certification of commercial applicators shall be by written **closed book** examinations ~~as set forth in subsections (b) and (c): developed by the state chemist.~~ The minimum passing score on all examinations administered by the state chemist shall be seventy-five percent (75%) unless another minimum passing score has been established by the state chemist after consideration of the recommendations of the standards committee described in subsection ~~(d): (c).~~

(b) **Except for applicators in category 12 and category 13,** each certified commercial applicator shall have passed a core **examination** and a category or combined core and category examination, covering, at a minimum, subject matter and standards that have been identified to the state chemist by the standards committee described in subsection (d). These subject matter and standards shall be published as part of the state chemist’s plan for certification of applicators that is filed with the United States Environmental Protection Agency.

(c) **For each examination,** the state chemist shall **appoint a separate standards committee** to develop the certification examinations covering subject matter and standards, identified to the state chemist by the standards committee. Members of this committee shall be appointed by the state chemist and shall include, at a minimum, individuals representing the following:

- (1) The state chemist.
- (2) The Purdue University cooperative extension service.
- (3) The largest pesticide user groups covered by that category, of commercial applicators who will take the examination.

A separate standards committee shall be assembled for each examination, but an individual shall be allowed to serve on more than one (1) committee.

(d) **Initial** certification shall remain in force from the date of passing the examination through December 31 of the fourth year following the year during which the examination was passed unless revoked or suspended.

(e) No examination may be attempted more than three (3) times in any twelve (12) month period. The twelve (12) month period shall commence on the date ~~that~~ the first exam ~~examination~~ failure occurs.

(f) The state chemist shall specify examination procedures that must be followed by any individual taking the exam shall not consult notes, training materials, books, or any other prohibited materials during the examining period. There shall be no unauthorized talking during the examining period. All an examination. materials shall be turned in to the examination proctor following the examining session. Failure to comply with these or other specified examination procedures or any unauthorized assistance provided by or received by an individual during the examining period shall be cause for immediate termination

Proposed Rules

of the examining process for all involved individuals and no additional opportunity to take any examinations shall be provided to the involved individuals for a period of five (5) years. (*State Chemist of the State of Indiana; 355 IAC 4-1-2.1; filed Nov 21, 1984, 3:33 p.m.; 8 IR 331; filed Nov 22, 1999, 3:39 p.m.; 23 IR 777; readopted filed Nov 21, 2001, 10:17 a.m.; 25 IR 1269*)

SECTION 4. 355 IAC 4-1-3 IS AMENDED TO READ AS FOLLOWS:

355 IAC 4-1-3 Commercial applicators; categories of certification and licenses

Authority: IC 15-3-3.6-4; IC 15-3-3.6-5

Affected: IC 15-3-3.6

Sec. 3. Commercial applicators shall be certified and licensed in one (1) or more of the following categories:

(1) Category ~~1a~~ **1. Agricultural pest control (plant): management.** This category includes individuals using or supervising the use of pesticides **on noncrop agricultural lands, such as pastures, or** in production of agricultural crops, including, but not limited to, **the following:**

(A) ~~feed~~ Grains.

~~(B) corn;~~

~~(C) (B) Soybeans and oil seed. and~~

~~(D) (C) Forage. as well as on grasslands and noncrop agricultural lands;~~

(D) Vegetables.

(E) Fruits.

(F) Nuts.

(2) Category ~~1b~~ **Agricultural pest control (animal):** This category includes individuals using or supervising the use of pesticides other than fumigants and pesticides for the control of wood destroying pests on livestock as defined in IC 15-2-1-2-27 and IC 15-2-1-2-15; and poultry or structures on or in which these animals are confined.

(3) Category ~~1c~~ **Vegetable, fruit, and nut production pest control:** This category includes individuals using or supervising the use of pesticides in production of:

(A) ~~vegetables;~~

~~(B) fruits; and~~

~~(C) nuts.~~

(4) (2) Category 2. Forest pest ~~control:~~ **management.** This category includes individuals using or supervising the use of pesticides in forests or forest nurseries.

(5) (3) Category 3a. Ornamental pest ~~control:~~ **management.** This category includes individuals using or supervising the use of pesticides ~~in the maintenance and production of on~~ ornamental plants **and related areas such as the following:**

(A) Driveways.

(B) Sidewalks.

(C) Residential parking areas.

(D) Landscape beds.

(E) Fence lines.

(6) (4) Category 3b. Turf pest ~~control:~~ **management.** This

category includes individuals using or supervising the use of pesticides ~~in the maintenance and production of on~~ turf and ~~turf~~ related areas such as **the following:**

(A) Driveways. ~~and~~

(B) Sidewalks.

(C) Residential parking areas.

(D) Landscape beds but not ornamental plantings within the beds.

(E) Fence lines.

(F) Riprap.

This category does not include the use of pesticides applied for the purpose of managing pests to prevent infestation of a structure.

(7) (5) Category 4. Seed treatment. This category includes individuals using or supervising the use of pesticides on seed stocks for the purpose of ~~controlling~~ **managing** pest organisms that are anticipated to attack the plant or germinating seed.

(8) (6) Category 5. Aquatic pest ~~control:~~ **management.** This category includes individuals using or supervising the use of pesticides purposefully applied to **any of the following:**

(A) Standing or running water. ~~or~~

(B) Wetlands.

(C) Related areas such as riprap.

(9) (7) Category 6. ~~Right-of-way pest control:~~ **Industrial weed management.** This category includes individuals using or supervising the use of pesticides in the maintenance of **public or private:**

(A) ~~public~~ roads;

(B) utility rights-of-way;

(C) pipelines;

(D) railway rights-of-way;

(E) parking lots;

(F) ditch banks; ~~or~~

(G) riprap;

(H) fence lines;

(I) restoration areas; and

(J) substations;

~~(G) and other similar areas.~~

(10) (8) Category 7a. ~~Residential and Industrial, institutional, structural, and health related pest control:~~ **management.** This category includes individuals using or supervising the use of pesticides ~~other than fumigants and pesticides for the control management of wood destroying pests other than termites in or around structures such as any of the following:~~

(A) Human dwellings.

(B) Offices.

(C) Retail establishments.

~~(D) (D) Farm structures.~~

~~(E) (E) Restaurants.~~

~~(F) (F) Warehouses.~~

~~(G) (G) Institutional establishments. or~~

~~(H) (H) Industrial plants; facilities.~~

(I) Food processing facilities.

except those engaged in the manufacture or processing of food products or ingredients.

~~(11)~~ **(9) Category 7b. Wood destroying pest Termite control.** This category includes individuals using or supervising the use of pesticides ~~other than fumigants, in or around structures for the prevention, suppression, or control management of termites and other wood destroying organisms.~~ **Certification in this category can also include qualifies** individuals ~~who to~~ inspect structures for the purpose of determining the presence or absence of evidence of termites or other wood destroying organisms.

~~(12)~~ **(7c. Food processing industry pest control.** This category includes individuals using or supervising the use of pesticides, ~~other than fumigants, in or around structures or portions thereof in which food products are manufactured or processed.~~

~~(13)~~ **(10) Category 7d. Fumigation. Certification in this category includes is required for all** individuals using or supervising the use of pesticides ~~that in the gaseous state are designed to kill or repel pests.~~

~~(14)~~ **(11) Category 8. Public health pest control: Community-wide mosquito management.** This category includes governmental employees or other individuals using or supervising the use of pesticides in public health programs such as: **(A) for community-wide mosquito abatement operations; as defined in 357 IAC 1-11-1(3).**

(B) area vertebrate control programs; and

(C) similar area pest control activities;

having health or nuisance significance.

~~(15)~~ **(12) Category 11. Aerial application. Certification in this category includes those is required for all** individuals who apply pesticides by means of:

(A) fixed wing;

(B) rotary wing;

(C) ultralight aircraft; or

(D) lighter-than-air aircraft.

(13) Category 12. Wood destroying pest inspection. Certification in this category limits individuals to the inspection of structures for the purpose of determining evidence of the presence or absence of termites or other wood destroying organisms. It does not permit these individuals to use or supervise the use of pesticides for hire. The certification requirements for this category shall be determined by the state chemist.

~~(16)~~ **(14) Category 13. Limited certification.** This category includes individuals using or supervising the use of a very limited number of specialized pesticides in or on a very limited number of types of sites and situations not adequately covered by other categories listed in this section. ~~This category also can include individuals who only inspect for the purpose of determining the presence or absence of a particular pest or group of pests and the damage caused by those pests; but who neither use nor supervise the use of pesticides nor prescribe or recommend steps for prevention or control of such pests. The requirements for these limited certifications~~

shall be determined by the state chemist. ~~as the state chemist determines to be necessary.~~

(State Chemist of the State of Indiana; 355 IAC 4-1-3; Pesticide Use & Application Reg 1, Sec. 3; filed Aug 3, 1976, 4:10 p.m.: Rules and Regs. 1977, p. 440; filed Nov 21, 1984, 3:33 p.m.: 8 IR 332; filed Nov 22, 1999, 3:39 p.m.: 23 IR 778; errata filed Dec 9, 1999, 12:31 p.m.: 23 IR 814; readopted filed Nov 21, 2001, 10:17 a.m.: 25 IR 1269)

SECTION 5. 355 IAC 4-1-4 IS AMENDED TO READ AS FOLLOWS:

355 IAC 4-1-4 Private applicators; certification requirements

Authority: IC 15-3-3.6-4; IC 15-3-3.6-5

Affected: IC 15-3-3.5-1; IC 15-3-3.6

Sec. 4. **(a) The requirements for initial certification of private applicators (IC 15-3-3.5-1(6)) shall be by written examination as set forth in subsection (b):** Minimum passing score on all examinations administered by the state chemist shall be seventy-five percent (75%) unless another minimum passing score has been established by the state chemist after consideration of the recommendations of the standards committee described in subsection (c).

(b) Each certified private applicator shall have passed a private applicator examination or an appropriate commercial applicator examination covering, at a minimum, subject matter and standards that have been identified to the state chemist by the standards committee described in subsection (c) or section 2.1 (d) of this rule: the same as those described for commercial applicators in section 2.1 (d) of this rule except that the state chemist shall determine which commercial applicator examination will be considered appropriate for the private applicator's proposed use of pesticides.

(c) The state chemist shall develop the certification examinations covering subject matter and standards identified to the state chemist by the standards committee. Members of this committee shall be appointed by the state chemist and shall include, at a minimum, individuals representing the following:

(1) The state chemist;

(2) The Purdue University cooperative extension service;

(3) The largest pesticide user groups covered by that category of private applicators who will take the examination.

(d) Certification and the permit for private applicators shall remain valid from the date of passing the examination and paying the permit fee through December 31 of the fourth year following the year during which the examination was passed. *(State Chemist of the State of Indiana; 355 IAC 4-1-4; filed Nov 21, 1984, 3:33 p.m.: 8 IR 334; filed Nov 22, 1999, 3:39 p.m.: 23 IR 780; readopted filed Nov 21, 2001, 10:17 a.m.: 25 IR 1269)*

Notice of Public Hearing

Under IC 4-22-2-24, notice is hereby given that on August 15,

Proposed Rules

2006 at 9:00 a.m., at the Office of the Indiana State Chemist, Purdue University, 175 South University Street, Room A151, West Lafayette, Indiana the State Chemist of the State of Indiana will hold a public hearing on a proposed rule to establish a definition for the term certification and to clarify the scope and description of existing pesticide applicator certification and license categories.

This proposed rule would not impose any requirements or costs under IC 4-22-2-24(d)(3).

Copies of these rules are now on file at the Office of the Indiana State Chemist, Purdue University, 175 South University Street, West Lafayette, Indiana and Legislative Services Agency, One North Capitol, Suite 325, Indianapolis, Indiana and are open for public inspection.

David Scott
Pesticide Administrator
State Chemist of the State of Indiana

TITLE 675 FIRE PREVENTION AND BUILDING SAFETY COMMISSION

Proposed Rule
LSA Document #06-48

DIGEST

Amends 675 IAC 15-1.2-6 concerning applicable codes for design and construction. Effective 30 days after filing with the Secretary of State.

IC 4-22-2.1-5 Statement Concerning Rules Affecting Small Businesses

The proposed amendment will not impose requirements or costs on small businesses under IC 4-22-2.1-5.

675 IAC 15-1.2-6

SECTION 1. 675 IAC 15-1.2-6, AS ADDED AT 29 IR 17, SECTION 2, IS AMENDED TO READ AS FOLLOWS:

675 IAC 15-1.2-6 Applicable codes for design and construction

Authority: IC 22-13-2-2; IC 22-13-2-13; IC 22-13-4-2
Affected: IC 22-12; IC 22-15

Sec. 6. (a) An industrialized building system that is a Class 2 structure shall be affixed with a modular unit seal of acceptance and shall be designed and constructed in accordance with the Indiana Residential Code (675 IAC 14). Exceptions are as follows:

- (1) Townhouse units are Class 1 structures but shall be designed and constructed in accordance with the Indiana Residential Code (675 IAC 14).
- (2) The Indiana Plumbing Code (675 IAC 16) may be used instead of the plumbing sections in the Indiana Residential Code (675 IAC 14).

(3) The Indiana Electrical Code (675 IAC 17) may be used instead of the electrical sections in the Indiana Residential Code (675 IAC 14).

(b) An industrialized building system that is a Class 1 structure shall be affixed with a modular unit seal of acceptance and shall be designed and constructed in accordance with the following:

- (1) The Indiana Building Code (675 IAC 13).
- (2) The Indiana Plumbing Code (675 IAC 16).
- (3) The Indiana Electrical Code (675 IAC 17).
- (4) The Indiana Mechanical Code (675 IAC 18).
- (5) The Indiana Fuel Gas Code (675 IAC 25).
- (6) The Indiana Energy Conservation Code (675 IAC 19).

Townhouse units are Class 1 structures but shall be designed and constructed in accordance with the Indiana Residential Code (675 IAC 14).

(c) Mobile structures that are Class 1 structures shall be affixed with a mobile unit seal of acceptance and shall be designed and constructed in accordance with the Indiana Mobile Structures Code (675 IAC 15-2). ~~Exceptions are as follows:~~

- (+) ~~An exception is that the Indiana Energy Conservation Code (675 IAC 19) may be used instead of the Indiana Mobile Structures Code for energy conservation requirements.~~
- (2) ~~A mobile structure shall comply with the accessibility requirements in 675 IAC 13-2.4-110.~~

(Fire Prevention and Building Safety Commission; 675 IAC 15-1.2-6; filed Aug 18, 2005, 4:30 p.m.: 29 IR 17)

Notice of Public Hearing

Under IC 4-22-2-24, notice is hereby given that on September 6, 2006 at 10:00 a.m., at the Indiana Government Center-South, 402 West Washington Street, Conference Center Room B, Indianapolis, Indiana the Fire Prevention and Building Safety Commission will hold a public hearing on a proposed amendment to 675 IAC 15-1.2-6(c) by removing subdivision (2). The purpose of the amendment is to eliminate a requirement currently imposed on mobile structures.

The Fire Prevention and Building Safety Commission has authority to adopt these rules under IC 22-13-2. This amendment is to eliminate a requirement, and the proposed change should not have an economic impact beyond what is already imposed by the existing rules. The proposed amendment will not impose requirements or costs on regulated entities under IC 4-22-2-24(d)(3).

Copies of these rules are now on file at the Indiana Government Center-South, 302 West Washington Street, Room W246 and Legislative Services Agency, One North Capitol, Suite 325, Indianapolis, Indiana and are open for public inspection.

David Hannum
Chairman
Fire Prevention and Building Safety Commission

**TITLE 680 BOILER AND PRESSURE VESSEL
RULES BOARD**

Proposed Rule
LSA Document #06-124

DIGEST

Amends 680 IAC 2-1-2 and 680 IAC 2-1-5 for the purpose of adding certain exemptions. Effective 30 days after filing with the Secretary of State.

IC 4-22-2.1-5 Statement Concerning Rules Affecting Small Businesses

None of the proposed changes should have an economic impact beyond what is already imposed by the existing rule. The proposed amendments will not impose requirements or costs on small businesses under IC 4-22-2.1-5.

**680 IAC 2-1-2
680 IAC 2-1-5**

SECTION 1. 680 IAC 2-1-2 IS AMENDED TO READ AS FOLLOWS:

680 IAC 2-1-2 Title; scope; applicability; definition

Authority: IC 22-13-2-8

Affected: IC 22-12-4; IC 22-12-7; IC 22-13-2-11

Sec. 2. (a) This rule shall be known as the Indiana Boiler and Pressure Vessel Rules.

(b) The purpose of this article shall be to specify minimum standards that govern the construction, installation, inspection, and repair of regulated boilers and unfired pressure vessels in Indiana.

(c) This article does not presume to limit in any way the builder's right to choose any method of design or form of construction that conforms to the standards prescribed, or provided for in this article, as such standards cover certain fundamental features of construction and leave a number of details to the judgment of designers and acceptance of inspectors.

(d) Any condition not covered by this article shall comply with the applicable provisions of the ASME code or the API-ASME code.

(e) "Regulated boiler or pressure vessel" refers to any part of a boiler or pressure vessel not described in subsection (f). The vessels listed in subsection (f) are exempted from both ASME standard construction and periodic inspection by the boiler and pressure vessel safety section of the department of homeland security.

(f) The term "regulated boiler or pressure vessel" does not include any of the following:

- (1) Water heaters commonly known as domestic water heaters having a size and heat input that do not exceed that specified by the rules board.
- (2) Pressure vessels other than nuclear vessels operated entirely full of water or other liquid that the rules board specifically found to be not materially more hazardous than water, if the temperature of the vessel's contents does not exceed one hundred eighty (180) degrees Fahrenheit.
- (3) Boilers and pressure vessels under federal regulation.
- (4) Pressure vessels meeting the requirements of the Interstate Commerce Commission for shipment of liquids or gases under pressure.
- (5) Air tanks located on vehicles operating under the rules of other state authorities and that are also used for carrying passengers or freight.
- (6) Air tanks installed on the right-of-way of railroads and used directly in the operation of trains.
- (7) Pressure vessels that were installed before July 1, 1971, and that have a volume of:
 - (A) fifteen (15) cubic feet or less if located in a place other than a place of public assembly; and
 - (B) five (5) cubic feet or less if located in a place of public assembly.
- (8) Pressure vessels, other than nuclear vessels that were installed after June 30, 1971, and that have a volume of:
 - (A) fifteen (15) cubic feet or less, if adequately protected by pressure relieving devices set to function at three hundred (300) pounds per square inch or less and located in a place other than a place of public assembly;
 - (B) five (5) cubic feet or less if adequately protected by pressure relieving devices set to function at two hundred fifty (250) pounds per square inch or less and located in a place of public assembly; or
 - (C) one and one-half (1½) cubic feet or less regardless of pressure or location, unless otherwise covered by this article.
- (9) Pressure vessels, other than nuclear vessels protected by adequate pressure relieving devices, set to function at not over fifteen (15) pounds per square inch gauge.
- (10) Pressure vessels containing liquefied petroleum gases and regulated by the commission.
- (11) Surgical sterilizers, coffee urns, and steam jacketed food cookers that do not exceed size limits specified by the rules board.
- (12) Commercial toy boilers and miniature model boilers constructed as a hobby that do not exceed a size specified by the board.
- (13) Pressure vessels containing anhydrous ammonia, used in transportation, distribution, or use storage of the product as a liquid fertilizer, and for which a general scheme of construction, installation, and safety requirements has been adopted by statute or rule of another state agency. This exemption does not apply to vessels in refineries or in manufacturing or processing plants.
- (14) Nuclear vessels for the collection and disposal of nuclear waste from a nuclear energy system that are not

Proposed Rules

subject to pressures greater than would prevail if they were vented to the atmosphere.

(15) Standard and miniature traction engine boilers and other boilers used solely for exhibition purposes.

(16) A locomotive boiler used only on a railway that is used as a tourist attraction.

(Boiler and Pressure Vessel Rules Board; 680 IAC 2-1-2; filed Jan 5, 1996, 10:15 a.m.: 19 IR 1110; readopted filed Jul 9, 2001, 1:33 p.m.: 24 IR 3822)

SECTION 2. 680 IAC 2-1-5 IS AMENDED TO READ AS FOLLOWS:

680 IAC 2-1-5 Exemptions

Authority: IC 22-13-2-8

Affected: IC 22-12-4; IC 22-12-7; IC 22-13-2-11; IC 22-15-6-1

Sec. 5. (a) Boilers and pressure vessels are exempt from this article as set forth in ~~IC 22-12-1-20~~ **section 2 of this rule.**

(b) Regulated boilers and pressure vessels are exempt from inspection programs and operating permit requirements as set forth in ~~IC 22-15-6-1~~ **as follows:**

(1) Any regulated boiler or pressure vessel located on a farm and used solely for agricultural purposes.

(2) Any steam boiler or water heating boiler meeting the following requirements:

(A) Located in:

(i) an owner occupied residence;

(ii) a residential structure with fewer than seven (7) apartments; or

(iii) a place other than a place of public assembly.

(B) Operated for heating purposes at a pressure not exceeding fifteen (15) pounds per square inch gauge, if qualifying as a steam boiler, and operated at a pressure not exceeding thirty (30) pounds per square inch gauge, if qualifying as a water heating boiler.

(C) Having a gross output rating not exceeding two hundred fifteen thousand (215,000) British thermal units per hour, if not located in a place of public assembly.

(3) Any pressure vessel:

(A) containing only water under pressure for domestic supply purposes, including one containing air, if the compressed air serves only as a cushion or as part of an airlift pumping system; and

(B) located in an owner occupied residence or a residential structure with less than seven (7) apartments.

(4) Any pressure vessel used as an integral part of an electrical circuit breaker.

(c) The following regulated objects are covered under the scope of the permit for the system of which they are a part and do not require separate operating permits; however, they must meet all other requirements of IC 22-15-6 and this article:

(1) Expansion tanks located within a system wherein the boiler in that system is regulated with the division.

(2) Hot water storage tanks ~~which that~~ contain only water under pressure under the following conditions:

(A) Temperature not to exceed two hundred ten (210) degrees Fahrenheit. ~~(210°F)~~

(B) Protected from overpressure.

(3) Refrigeration vessels located in a system of refrigeration wherein said system is regulated with the division.

(Boiler and Pressure Vessel Rules Board; 680 IAC 2-1-5; filed Jan 5, 1996, 10:15 a.m.: 19 IR 1111; readopted filed Jul 9, 2001, 1:33 p.m.: 24 IR 3822)

Notice of Public Hearing

Under IC 4-22-2-24, notice is hereby given that on August 18, 2006 at 10:00 a.m., at the Indiana Government Center-South, 402 West Washington Street, Conference Center Room 1, Indianapolis, Indiana the Boiler and Pressure Vessel Rules Board will hold a public hearing on a proposed amendment to 680 IAC 2-1 for the purpose of adding certain exemptions.

The Boiler and Pressure Vessel Rules Board has authority to adopt these rules under IC 22-13-2. This amendment is to add exemptions to the existing rules, and the proposed change should not have an economic impact beyond what is already imposed by the existing rules. The proposed amendment will not impose requirements or costs on regulated entities under IC 4-22-2-24(d)(3).

Copies of these rules are now on file at the Indiana Government Center-South, 302 West Washington Street, Room W246 and Legislative Services Agency, One North Capitol, Suite 325, Indianapolis, Indiana and are open for public inspection.

Charles Tilleman

Chairman

Boiler and Pressure Vessel Rules Board

TITLE 710 SECURITIES DIVISION

Proposed Rule

LSA Document #06-135

DIGEST

Amends 710 IAC 1-14-4 to remove the requirement that reports of financial condition be filed annually, though the reports of financial condition still must be prepared and made available to the Securities Division upon request. Effective 30 days after filing with the Secretary of State.

IC 4-22-2.1-5 Statement Concerning Rules Affecting Small Businesses

Total costs for small businesses will be slightly reduced as small broker-dealers will no longer be required to submit an annual report to the Securities Division. According to the rule, they will still be required to prepare the report and make it available should the Securities Division request. However, the

requirement to file the report has been removed.

Total Annual Costs = 0

710 IAC 1-14-4

SECTION 1. 710 IAC 1-14-4 IS AMENDED TO READ AS FOLLOWS:

710 IAC 1-14-4 Reports made by brokers

Authority: IC 23-2-1-15

Affected: IC 23-2-1-8; IC 23-2-1-10

Sec. 4. (a) **The following are the requirements for filing reports:**

(1) This section shall apply to every broker-dealer registered pursuant to under IC 23-2-1-8.

(2) Every broker-dealer subject to ~~710 IAC 1-14~~ **this rule** shall ~~file~~ **prepare and submit to the securities division upon request** reports of financial condition containing the information required:

(A) as of a date within sixty (60) days of the date of filing an application for a license as a broker-dealer; and

(B) annually as of the close of the broker-dealer's fiscal year.

(3) Such annual reports shall be ~~filed~~ **prepared** not more than sixty (60) days after the date as of which his ~~or her~~ financial condition is reported. If the applicant or licensee is registered with the Securities and Exchange Commission as a broker-dealer, the ~~filing of copies of~~ reports of financial condition as filed with such agency shall be deemed to be in compliance herewith.

(b) **Nature and Form of Reports:** Each report of financial condition ~~filed pursuant to~~ **prepared under** subsection (a) of ~~this section~~ shall be prepared ~~and filed~~ in accordance with the following requirements:

(1) The report of a broker-dealer shall be certified by a certified public accountant or a public accountant who in fact shall be independent, except a report ~~filed~~ **prepared** under subsection (a)(3) ~~which that~~ is not required to be certified under the rules of the Securities and Exchange Commission.

(2) Attached to the report shall be an oath or affirmation that, to the best knowledge and belief of the person making such oath or affirmation, the financial statement and supporting schedules are true and correct and neither the broker-dealer nor any partner, officer, or director, as the case may be, has any proprietary interest in any account classified solely as that of a customer. This oath or affirmation shall be made before a person duly authorized to administer such oaths or affirmations. If the broker-dealer is a:

(A) sole proprietorship, the oath or affirmation shall be made by the proprietor; ~~if the broker-dealer is a~~

(B) partnership, it shall be made by a general partner; ~~and if the broker-dealer is a~~

(C) corporation, it shall be made by a duly authorized officer.

(3) If statements of financial condition furnished pursuant to the requirements of broker-dealer reports are bound separately from the balance of the report, and are deemed confidential under Rule ~~17a-5(d)(3)~~ **17a-5** under the Securities Exchange Act of 1934 (17 CFR sec. ~~240.17a-5(d)(3)~~; **240.17a-5**, they shall be deemed confidential, except that they shall be available for official use by:

(A) any official or employee of the United States or any state; ~~by~~

(B) national securities exchanges and national securities associations of which the person ~~filing~~ **preparing** such report is a member; and ~~by~~

(C) any other person to whom the commissioner authorizes disclosure of such information as being in the public interest.

Nothing contained in this subdivision shall be deemed to be in derogation of the rules of any national securities association or national securities exchange ~~which that~~ gives to customers of a broker-dealer the right, upon request to such broker-dealer, to obtain information relative to its financial condition.

(c) **The requirements for the use of certain statements filed with the Securities and Exchange Commission and national securities exchanges are as follows:**

(1) Any broker-dealer who is subject to the provisions of subsection (a) ~~of this section~~ may ~~file~~ **prepare** in lieu of the report required by that subsection a copy of any financial statements which he ~~or she~~ is, or has been, required to file with any national securities exchange of which he ~~or she~~ is a member, provided that ~~the copy so included reflects such financial statements reflect~~ his ~~or her~~ financial condition as of a date not more than sixty (60) days prior to the ~~filing thereof with date required in subsection (a)~~ **by the division**, and the report as ~~filed with the division~~ meets the requirements of ~~710 IAC 1-14 this rule~~ and contains the information called for by it.

(2) At the request of any broker-dealer who is an investment company registered under the Investment Company Act of 1940, or a sponsor or depositor of such a registered investment company who effects transactions in securities only with, or on behalf of, such registered investment company, the commissioner shall accept any statement of his ~~or her~~ financial condition filed pursuant to Sections 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 and the rules and regulations promulgated thereunder. ~~as a filing pursuant to 710 IAC 1-14: Such a filing shall be deemed to satisfy the requirements of 710 IAC 1-14 for any year in which such a financial statement is filed; provided that the statement so filed meets the requirements of the other rules under which it is filed with respect to time of filing and content.~~

(d) **Extension of Time for Filing Reports:** In the event any broker-dealer finds that he ~~or she~~ cannot ~~file~~ **prepare** his ~~or her~~ report for any year within the time specified in ~~subsections~~

Proposed Rules

subsection (a) or (c) ~~of this section~~ without undue hardship, he ~~or she~~ may file with the division an application for an extension of time to a specified date, which shall not be more than ninety (90) days after the date as of which his ~~or her~~ financial condition is reported. The application shall:

- (1) state the reasons for the requested extension; and ~~shall~~
- (2) contain an agreement to ~~file~~ **prepare** the report on or before the specified date.

(Securities Division; 710 IAC 1-14-4; filed Mar 24, 1986, 3:27 p.m.: 9 IR 2044, eff Jun 1, 1986; filed Sep 27, 1988, 11:00 a.m.: 12 IR 350; readopted filed Aug 17, 2001, 2:20 p.m.: 25 IR 204)

Notice of Public Hearing

Under IC 4-22-2-24, notice is hereby given that on August 21, 2006 at 2:00 p.m., at the Indiana Government Center-South, 302 West Washington Street, Room E111, Indianapolis, Indiana the Securities Division will hold a public hearing on a proposed amendment of 710 IAC 1-14-4 to remove the requirement that broker-dealers file annual financial reports. While broker-dealers would still be required to prepare the reports and submit them to the Securities Division on request, the annual filing requirement would be removed.

The proposed changes eliminate requirements and therefore do not impose any additional costs on any regulated entities. The Commissioner did not rely on any data, studies, or analyses in reaching this conclusion.

Copies of these rules are now on file at the Indiana Government Center-South, 302 West Washington Street, Room E111 and Legislative Services Agency, One North Capitol, Suite 325, Indianapolis, Indiana and are open for public inspection.

Wayne Davis
Commissioner
Securities Division

Notices of Intent to Readopt

TITLE 305 INDIANA BOARD OF LICENSURE FOR PROFESSIONAL GEOLOGISTS

Notice of Intent
LSA Document #06-171

Readopts rules in anticipation of IC 4-22-2.5-2, providing that an administrative rule adopted under IC 4-22-2 expires January 1 of the seventh year after the year in which the rule takes effect unless the rule contains an earlier expiration date. Effective 30 days after filing with the Secretary of State.

OVERVIEW: Rules to be readopted without changes are as follows:

- 305 IAC 1-1 Administration and Review
- 305 IAC 1-3 Issuance, Renewal, and Denial of Geologist Licensures

Requests for any part of this readoption to be separate from this action must be made in writing within 30 days of this publication. Send written comments to:

John Steinmetz, Board Chair
Indiana Board of Licensure for Professional Geologists
611 N. Walnut Grove
Bloomington, IN 47405
Statutory authority: IC 25-17.6-3-12.

TITLE 357 INDIANA PESTICIDE REVIEW BOARD

Notice of Intent
LSA Document #06-170

Readopts rules in anticipation of IC 4-22-2.5-2, providing that an administrative rule adopted under IC 4-22-2 expires January 1 of the seventh year after the year in which the rule takes effect unless the rule contains an earlier expiration date. Effective 30 days after filing with the Secretary of State.

OVERVIEW: Rules to be readopted without changes are as follows:

- 357 IAC 1-9 Pesticide Consultants; Registration

Requests for any part of this readoption to be separate from this action must be made in writing within 30 days of this publication. Send written comments to:

David Scott
Indiana Pesticide Review Board
175 South University Street
West Lafayette, Indiana 47907-2063
scottde@purdue.edu
Statutory authority: IC 15-3-3.6-8.3.

TITLE 410 INDIANA STATE DEPARTMENT OF HEALTH

Notice of Intent
LSA Document #06-168

Readopts rules in anticipation of IC 4-22-2.5-2, providing that an administrative rule adopted under IC 4-22-2 expires January 1 of the seventh year after the year in which the rule takes effect unless the rule contains an earlier expiration date. Effective 30 days after filing with the Secretary of State.

OVERVIEW: Rules to be readopted without changes are as follows:

- 410 IAC 12-2-1 State metrology laboratory fees

Requests for any part of this readoption to be separate from this action must be made in writing within 30 days of this publication. Send written comments to:

Amy Wolf
Indiana State Department of Health
Office of Legal Affairs
2 North Meridian Street
Indianapolis, Indiana 46204
Statutory authority: IC 16-19-5-1.

TITLE 412 INDIANA HEALTH FACILITIES COUNCIL

Notice of Intent
LSA Document #06-167

Readopts rules in anticipation of IC 4-22-2.5-2, providing that an administrative rule adopted under IC 4-22-2 expires January 1 of the seventh year after the year in which the rule takes effect unless the rule contains an earlier expiration date. Effective 30 days after filing with the Secretary of State.

OVERVIEW: Rules to be readopted without changes are as follows:

- 412 IAC 1 HEALTH FACILITIES

Requests for any part of this readoption to be separate from this action must be made in writing within 30 days of this publication. Send written comments to:

Amy Wolf
Indiana State Department of Health
Office of Legal Affairs
2 North Meridian Street
Indianapolis, Indiana 46204
Statutory authority: IC 16-28-6-2.

Readopted Rules

Final Readopted Rules

TITLE 407 OFFICE OF THE CHILDREN'S HEALTH INSURANCE PROGRAM

Final Rule
LSA Document #06-76(F)

DIGEST

Readopts rules in anticipation of IC 4-22-2.5-2, providing that an administrative rule adopted under IC 4-22-2 expires January 1 of the seventh year after the year in which the rule takes effect unless the rule contains an earlier expiration date. Effective 30 days after filing with the Secretary of State.

407 IAC 1

407 IAC 2

407 IAC 3

SECTION 1. UNDER IC 4-22-2.5-4, THE FOLLOWING
ARE READOPTED:

407 IAC 1 CHILDREN'S HEALTH INSURANCE PRO-
GRAM GENERAL PROVISIONS; PROVID-
ERS

407 IAC 2 APPLICANTS AND MEMBERS; ELIGIBIL-
ITY AND ENROLLMENT; APPEAL PROCE-
DURES

407 IAC 3 BENEFITS AND MEDICAL POLICY

LSA Document #06-76(F)

Intent to Readopt Rules Published: April 1, 2006; 29 IR 2370

Filed with Secretary of State: May 22, 2006, 3:22 p.m.

60 Day Requirement (IC 4-22-2-19)

**TITLE 318 DEPARTMENT OF ENVIRONMENTAL
MANAGEMENT**

LSA Document #06-125

TO: Senator R. Michael Young, Chairperson
Administrative Rules Oversight Committee

FROM: Thomas W. Easterly, Commissioner
Indiana Department of Environmental Management

DATE: May 19, 2006

SUBJECT: New Rules at 318 IAC 1 Concerning the Inspection and Cleanup of Properties Contaminated by Chemicals Used in the Illegal Manufacture of a Controlled Substance; LSA Document #06-125

This notice is provided in accordance with IC 4-22-2-19(c).

Senate Enrolled Act 444 (P.L.192-2005) added a new IC 13-14-1-15. That section was effective on July 1, 2005 and requires the Indiana Department of Environmental Management (department) to:

- (1) maintain a list of persons certified to inspect and clean property that is polluted by a contaminant;
- (2) specify by rule that a person who meets certain qualifications prescribed by the department is a person certified to inspect and clean property that is polluted by a contaminant;
- (3) adopt rules under IC 4-22-2 to implement the list and concerning the inspection and remediation of contaminated property.

On August 1, 2005, the department published a First Notice of Comment Period under LSA Document #05-182 to initiate rulemaking in response to IC 13-14-1-15 (28 IR 3359). Public comment was taken on that notice from August 1, 2005 through August 31, 2005. On January 1, 2006, the department published a Second Notice of Comment Period and draft rule language (29 IR 1396). Public comment was taken from January 1, 2006 through February 1, 2006. The department modified the draft rule language based on the comments received on the second notice. On March 21, 2006, the Solid Waste Management Board preliminarily adopted the department's revised draft rule language.

On March 21, 2006, the Indiana Attorney General directed the department to adopt rules required by IC 13-14-1-15 under the rulemaking process in IC 4-22-2. The Attorney General cited the unique wording of IC 13-14-1-15(c) as the basis for this decision.

On May 1, 2006, the department published a Notice of Intent to Adopt a Rule under LSA Document #06-125 to initiate IC 4-22-

2 rulemaking in response to IC 13-14-1-15 (29 IR 2588). The department anticipates the following schedule for rulemaking under #06-125:

- (1) Publication of the proposed rule in the Indiana Register on June 1, 2006.
- (2) Public hearing and adoption of the final rule during late June or early July, 2006.
- (3) Approval by the Attorney General and Governor by October 31, 2006.

If you have any questions concerning this proposed rule, please contact Bruce Palin, Assistant Commissioner, Office of Land Quality at 233-6591 or Steve Mojonniier in the Rules, Planning and Outreach Section at 233-1655.

Attachments:

First Notice of Comment Period: August 1, 2005 Indiana Register (28 IR 3359)

Second Notice of Comment Period: January 1, 2006 (29 IR 1396)

Notice of Intent to Adopt a Rule: May 1, 2006 Indiana Register (29 IR 2588)

**TITLE 804 BOARD OF REGISTRATION FOR
ARCHITECTS AND LANDSCAPE ARCHITECTS**

LSA Document #06-118

May 16, 2006

Representative Michael Murphy, Chair
Administrative Rules Oversight Committee
c/o Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Attn: Sarah Burkman

Re: LSA 06-118 – Proposed rule regarding fees assessed by the Board of Registration for Architects and Landscape Architects

Dear Representative Murphy:

On behalf of the Board of Registration for Architects and Landscape Architects (Board), Indiana Professional Licensing Agency, I am submitting this notice to the Administrative Rules Oversight Committee in compliance with IC 4-22-2-19 which requires an agency to begin the rulemaking process not later than sixty (60) days after the effective date of the statute that authorizes the rule.

The Board published its notice of intent to adopt a rule, LSA document number 05-145, at 28 IR 2998 on July 1, 2005, within sixty (60) days after the effective date of SEA 139 (P.L.194-2005) in compliance with IC 4-22-2-19. However, the drafting

of the rule took longer than anticipated and could not be completed within one year as required by IC 4-22-2-25. The board needed additional time to determine the amount of fees which should be assessed to bring the rules into conformity with the statutory changes in SEA 139 (P.L.194-2005) and IC 25-1-8-2(c), which requires that in no case shall the fees be less than are required to pay all of the costs, both direct and indirect, of the operation of the board. IC 25-1-8-2(b) provides that fees established by statute shall remain in effect until replaced by a new fee adopted by rule.

LSA document 05-145 has been withdrawn as of May 1, 2006 and a notice of intent, LSA document number 06-118, was published on May 1, 2006 concerning the same subject matter.

Your understanding of these circumstances is greatly appreciated. If you need additional information, please do not hesitate to contact me at 234-1987.

Sincerely,

Barbara Marvel McNutt
Chief Counsel

Cc: Frances L. Kelly, Executive Director
Wade Lowhorn, Deputy Director
Angela Smith Jones, Board Director

TITLE 808 STATE BOXING COMMISSION

LSA Document #06-111

May 15, 2006

Representative Michael Murphy, Chair
Administrative Rules Oversight Committee
c/o Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Attn: Sarah Burkman

Re: LSA 06-111 – Proposed rule regarding fees assessed by the State Boxing Commission

Dear Representative Murphy:

On behalf of the State Boxing Commission (Commission), Indiana Professional Licensing Agency, I am submitting this notice to the Administrative Rules Oversight Committee in compliance with IC 4-22-2-19 which requires an agency to begin the rulemaking process not later than sixty (60) days after the effective date of the statute that authorizes the rule.

The Commission published its notice of intent to adopt a rule, LSA document number 05-151, at 28 IR 2998 on July 1, 2005,

within sixty (60) days after the effective date of SEA 139 (P.L.194-2005) in compliance with IC 4-22-2-19. However, the drafting of the rule took longer than anticipated and could not be completed within one year as required by IC 4-22-2-25. The Commission needed additional time to determine the amount of fees which should be assessed to bring the rules into conformity with the statutory changes in SEA 139 (P.L.194-2005) and IC 25-1-8-2(c), which requires that in no case shall the fees be less than are required to pay all of the costs, both direct and indirect, of the operation of the Commission. IC 25-1-8-2(b) provides that fees established by statute shall remain in effect until replaced by a new fee adopted by rule.

LSA document 05-151 has been withdrawn as of May 1, 2006 and a notice of intent, LSA document number 06-111, was published on May 1, 2006 concerning the same subject matter.

Your understanding of these circumstances is greatly appreciated. If you need additional information, please do not hesitate to contact me at 234-1987.

Sincerely,

Barbara Marvel McNutt
Chief Counsel

Cc: Frances L. Kelly, Executive Director
Wade Lowhorn, Deputy Director
Deborah Widemon, Commission Director

TITLE 832 STATE BOARD OF FUNERAL AND CEMETERY SERVICE

LSA Document #06-112

May 17, 2006

Representative Michael Murphy, Chair
Administrative Rules Oversight Committee
c/o Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Attn: Sarah Burkman

Re: LSA 06-112 – Proposed rule regarding fees assessed by the State Board of Funeral and Cemetery Service

Dear Representative Murphy:

On behalf of the State Board of Funeral and Cemetery Service (Board), Indiana Professional Licensing Agency, I am submitting this notice to the Administrative Rules Oversight Committee in compliance with IC 4-22-2-19 which requires an agency to begin the rulemaking process not later than sixty (60) days

after the effective date of the statute that authorizes the rule.

The Board published its notice of intent to adopt a rule, LSA document number 05-179, at 28 IR 3326 on August 1, 2005, within sixty (60) days after the effective date of SEA 139 (P.L.194-2005) in compliance with IC 4-22-2-19. However, the drafting of the rule took longer than anticipated and could not be completed within one year as required by IC 4-22-2-25. The board needed additional time to determine the amount of fees which should be assessed to bring the rules into conformity with the statutory changes in SEA 139 (P.L.194-2005) and IC 25-1-8-2(c), which requires that in no case shall the fees be less than are required to pay all of the costs, both direct and indirect, of the operation of the board. IC 25-1-8-2(b) provides that fees established by statute shall remain in effect until replaced by a new fee adopted by rule.

LSA document 05-179 has been withdrawn as of May 1, 2006 and a notice of intent, LSA document number 06-112, was published on May 1, 2006 concerning the same subject matter.

Your understanding of these circumstances is greatly appreciated. If you need additional information, please do not hesitate to contact me at 234-1987.

Sincerely,

Barbara Marvel McNutt
Chief Counsel

Cc: Frances L. Kelly, Executive Director
Wade Lowhorn, Deputy Director
Tracy Hicks, Board Director

TITLE 860 INDIANA PLUMBING COMMISSION

LSA Document #06-113

May 15, 2006

Representative Michael Murphy, Chair
Administrative Rules Oversight Committee
c/o Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Attn: Sarah Burkman

Re: LSA 06-113 – Proposed rule regarding fees assessed by the Indiana Plumbing Commission

Dear Representative Murphy:

On behalf of the Indiana Plumbing Commission (Commission), Indiana Professional Licensing Agency, I am submitting this notice to the Administrative Rules Oversight Committee in

compliance with IC 4-22-2-19 which requires an agency to begin the rulemaking process not later than sixty (60) days after the effective date of the statute that authorizes the rule.

The Commission published its notice of intent to adopt a rule, LSA document number 05-154, at 28 IR 3000 on July 1, 2005, within sixty (60) days after the effective date of SEA 139 (P.L.194-2005) in compliance with IC 4-22-2-19. However, the drafting of the rule took longer than anticipated and could not be completed within one year as required by IC 4-22-2-25. The Commission needed additional time to determine the amount of fees which should be assessed to bring the rules into conformity with the statutory changes in SEA 139 (P.L.194-2005) and IC 25-1-8-2(c), which requires that in no case shall the fees be less than are required to pay all of the costs, both direct and indirect, of the operation of the Commission. IC 25-1-8-2(b) provides that fees established by statute shall remain in effect until replaced by a new fee adopted by rule.

LSA document 05-154 has been withdrawn as of May 1, 2006 and a notice of intent, LSA document number 06-113, was published on May 1, 2006 concerning the same subject matter.

Your understanding of these circumstances is greatly appreciated. If you need additional information, please do not hesitate to contact me at 234-1987.

Sincerely,

Barbara Marvel McNutt
Chief Counsel

Cc: Frances L. Kelly, Executive Director
Wade Lowhorn, Deputy Director
Angela Smith Jones, Commission Director

TITLE 862 PRIVATE DETECTIVES LICENSING BOARD

LSA Document #06-114

May 15, 2006

Representative Michael Murphy, Chair
Administrative Rules Oversight Committee
c/o Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Attn: Sarah Burkman

Re: LSA 06-114 – Proposed rule regarding fees assessed by the Private Detectives Licensing Board

Dear Representative Murphy:

On behalf of the Private Detectives Licensing Board (Board),

Indiana Professional Licensing Agency, I am submitting this notice to the Administrative Rules Oversight Committee in compliance with IC 4-22-2-19 which requires an agency to begin the rulemaking process not later than sixty (60) days after the effective date of the statute that authorizes the rule.

The Board published its notice of intent to adopt a rule, LSA document number 05-157, at 28 IR 3000 on July 1, 2005, within sixty (60) days after the effective date of SEA 139 (P.L.194-2005) in compliance with IC 4-22-2-19. However, the drafting of the rule took longer than anticipated and could not be completed within one year as required by IC 4-22-2-25. The board needed additional time to determine the amount of fees which should be assessed to bring the rules into conformity with the statutory changes in SEA 139 (P.L.194-2005) and IC 25-1-8-2(c), which requires that in no case shall the fees be less than are required to pay all of the costs, both direct and indirect, of the operation of the board. IC 25-1-8-2(b) provides that fees established by statute shall remain in effect until replaced by a new fee adopted by rule.

LSA document 05-157 has been withdrawn as of May 1, 2005 and a notice of intent, LSA document number 06-114, was published on May 1, 2006 concerning the same subject matter.

Your understanding of these circumstances is greatly appreciated. If you need additional information, please do not hesitate to contact me at 234-1987.

Sincerely,

Barbara Marvel McNutt
Chief Counsel

Cc: Frances L. Kelly, Executive Director
Wade Lowhorn, Deputy Director
Deborah Widemon, Board Director

**TITLE 864 STATE BOARD OF REGISTRATION
FOR PROFESSIONAL ENGINEERS**

LSA Document #06-123

May 16, 2006

Representative Michael Murphy, Chair
Administrative Rules Oversight Committee
c/o Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Attn: Sarah Burkman

Re: LSA 06-123 – Proposed rule regarding fees assessed by the State Board of Registration for Professional Engineers

Dear Representative Murphy:

On behalf of the State Board of Registration for Professional Engineers (Board), Indiana Professional Licensing Agency, I am submitting this notice to the Administrative Rules Oversight Committee in compliance with IC 4-22-2-19 which requires an agency to begin the rulemaking process not later than sixty (60) days after the effective date of the statute that authorizes the rule.

The Board published its notice of intent to adopt a rule, LSA document number 05-162, at 28 IR 3001 on July 1, 2005, within sixty (60) days after the effective date of SEA 139 (P.L.194-2005) in compliance with IC 4-22-2-19. However, the drafting of the rule took longer than anticipated and could not be completed within one year as required by IC 4-22-2-25. The board needed additional time to determine the amount of fees which should be assessed to bring the rules into conformity with the statutory changes in SEA 139 (P.L.194-2005) and IC 25-1-8-2(c), which requires that in no case shall the fees be less than are required to pay all of the costs, both direct and indirect, of the operation of the board. IC 25-1-8-2(b) provides that fees established by statute shall remain in effect until replaced by a new fee adopted by rule.

LSA document 05-162 has been withdrawn as of May 1, 2006 and a notice of intent, LSA document number 06-123, was published on May 1, 2006 concerning the same subject matter.

Your understanding of these circumstances is greatly appreciated. If you need additional information, please do not hesitate to contact me at 234-1987.

Sincerely,

Barbara Marvel McNutt
Chief Counsel

Cc: Frances L. Kelly, Executive Director
Wade Lowhorn, Deputy Director
Angela Smith Jones, Board Director

**TITLE 865 STATE BOARD OF REGISTRATION
FOR LAND SURVEYORS**

LSA Document #06-115

May 15, 2006

Representative Michael Murphy, Chair
Administrative Rules Oversight Committee
c/o Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789

Attn: Sarah Burkman

Re: LSA 06-115 – Proposed rule regarding fees assessed by the State Board of Registration for Land Surveyors

Dear Representative Murphy:

On behalf of the State Board of Registration for Land Surveyors (Board), Indiana Professional Licensing Agency, I am submitting this notice to the Administrative Rules Oversight Committee in compliance with IC 4-22-2-19 which requires an agency to begin the rulemaking process not later than sixty (60) days after the effective date of the statute that authorizes the rule.

The Board published its notice of intent to adopt a rule, LSA document number 05-163, at 28 IR 3001 on July 1, 2005, within sixty (60) days after the effective date of SEA 139 (P.L.194-2005) in compliance with IC 4-22-2-19. However, the drafting of the rule took longer than anticipated and could not be completed within one year as required by IC 4-22-2-25. The board needed additional time to determine the amount of fees which should be assessed to bring the rules into conformity with the statutory changes in SEA 139 (P.L.194-2005) and IC 25-1-8-2(c), which requires that in no case shall the fees be less than are required to pay all of the costs, both direct and indirect, of the operation of the board. IC 25-1-8-2(b) provides that fees established by statute shall remain in effect until replaced by a new fee adopted by rule.

LSA document 05-163 has been withdrawn as of May 1, 2006 and a notice of intent, LSA document number 06-115, was published on May 1, 2006 concerning the same subject matter.

Your understanding of these circumstances is greatly appreciated. If you need additional information, please do not hesitate to contact me at 234-1987.

Sincerely,

Barbara Marvel McNutt
Chief Counsel

Cc: Frances L. Kelly, Executive Director
Wade Lowhorn, Deputy Director
Angela Smith Jones, Board Director

TITLE 872 INDIANA BOARD OF ACCOUNTANCY

LSA Document #06-116

May 15, 2006

Representative Michael Murphy, Chair
Administrative Rules Oversight Committee
c/o Legislative Services Agency

200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Attn: Sarah Burkman

Re: LSA 06-116 – Proposed rule regarding fees assessed by the Indiana Board of Accountancy

Dear Representative Murphy:

On behalf of the Indiana Board of Accountancy (Board), Indiana Professional Licensing Agency, I am submitting this notice to the Administrative Rules Oversight Committee in compliance with IC 4-22-2-19 which requires an agency to begin the rulemaking process not later than sixty (60) days after the effective date of the statute that authorizes the rule.

The Board published its notice of intent to adopt a rule, LSA document number 05-164, at 28 IR 3001 on July 1, 2005, within sixty (60) days after the effective date of SEA 139 (P.L.194-2005) in compliance with IC 4-22-2-19. However, the drafting of the rule took longer than anticipated and could not be completed within one year as required by IC 4-22-2-25. The board needed additional time to determine the amount of fees which should be assessed to bring the rules into conformity with the statutory changes in SEA 139 (P.L.194-2005) and IC 25-1-8-2(c), which requires that in no case shall the fees be less than are required to pay all of the costs, both direct and indirect, of the operation of the board. IC 25-1-8-2(b) provides that fees established by statute shall remain in effect until replaced by a new fee adopted by rule.

LSA document 05-164 has been withdrawn as of May 1, 2006 and a notice of intent, LSA document number 06-116, was published on May 1, 2006 concerning the same subject matter.

Your understanding of these circumstances is greatly appreciated. If you need additional information, please do not hesitate to contact me at 234-1987.

Sincerely,

Barbara Marvel McNutt
Chief Counsel

Cc: Frances L. Kelly, Executive Director
Wade Lowhorn, Deputy Director
Deborah Widemon, Board Director

TITLE 876 INDIANA REAL ESTATE COMMISSION

LSA Document #06-120

May 17, 2006

Representative Michael Murphy, Chair

AROC Notices

Administrative Rules Oversight Committee
c/o Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Attn: Sarah Burkman

Re: LSA 06-120 – Proposed rule regarding fees assessed by the
Real Estate Commission

Dear Representative Murphy:

On behalf of the Real Estate Commission (Commission),
Indiana Professional Licensing Agency, I am submitting this
notice to the Administrative Rules Oversight Committee in
compliance with IC 4-22-2-19 which requires an agency to
begin the rulemaking process not later than sixty (60) days after
the effective date of the statute that authorizes the rule.

The Commission published its notice of intent to adopt a rule
regarding the licensure of appraisers, LSA document number
05-150, at 28 IR 3002 on July 1, 2005, within sixty (60) days
after the effective date of SEA 139 (P.L.194-2005) in compli-
ance with IC 4-22-2-19. However, the drafting of the rule took
longer than anticipated and could not be completed within one
year as required by IC 4-22-2-25. The Commission needed
additional time to determine the amount of fees which should be
assessed to bring the rules into conformity with the statutory
changes in SEA 139 (P.L.194-2005) and IC 25-1-8-2(c), which
requires that in no case shall the fees be less than are required
to pay all of the costs, both direct and indirect, of the operation
of the Commission. IC 25-1-8-2(b) provides that fees estab-
lished by statute shall remain in effect until replaced by a new
fee adopted by rule.

LSA document 05-162 has been withdrawn as of May 1, 2006
and a notice of intent, LSA document number 06-120, was
published on May 1, 2006 concerning the same subject matter.

Your understanding of these circumstances is greatly appreci-
ated. If you need additional information, please do not hesitate
to contact me at 234-1987.

Sincerely,

Barbara Marvel McNutt
Chief Counsel

Cc: Frances L. Kelly, Executive Director
Wade Lowhorn, Deputy Director
Nicholas Rhoad, Commission Director

**TITLE 10 OFFICE OF ATTORNEY GENERAL
FOR THE STATE**

LSA Document #05-319

EXTENSION OF TIME REQUEST

VIA HAND DELIVERY

June 2, 2006

The Honorable Todd Rokita
Secretary of State of Indiana
Room 201, Statehouse
Indianapolis, IN 46204

Dear Secretary Rokita:

Pursuant to Indiana Code 4-22-2-34(b), this statement is being filed with your office to inform you that I intend to take an additional fifteen (15) days to approve or disapprove the following rules, which were submitted to me on May 18, 2006:

Indiana Office of Attorney General:

LSA # 05-319(F) Release of SSNs by State Agencies

We would be grateful if you would file and date stamp the attached copy of this letter and return it to my office via our courier. Please call Phil Wickizer, Associate General Counsel, at 232-4564 with any questions concerning this matter.

Sincerely,

Mitchell E. Daniels, Jr.
Governor

TITLE 327 WATER POLLUTION CONTROL BOARD**FIRST NOTICE OF COMMENT PERIOD**

LSA Document #06-179(WPCB)

DEVELOPMENT OF AMENDMENTS TO RULES CONCERNING CLASSIFICATION OF WASTEWATER TREATMENT PLANTS AND THE EXAMINATION AND CERTIFICATION OF WASTEWATER TREATMENT OPERATORS**PURPOSE OF NOTICE**

The Indiana Department of Environmental Management (IDEM) is soliciting public comment on amendments to 327 IAC 5-22 concerning the classification of wastewater treatment plants and the examination and certification of wastewater treatment operators. IDEM seeks comment on the affected citation listed and any other provisions of Title 327 that may be affected by this rulemaking.

CITATIONS AFFECTED: 327 IAC 5-22.**AUTHORITY:** IC 13-14-9; IC 13-18-11.**SUBJECT MATTER AND BASIC PURPOSE OF RULEMAKING****Basic Purpose and Background**

In 2004, a citizens' petition to the Water Pollution Control Board (WPCB) requested rulemaking action to require a minimum ratio of ten parts of receiving stream water to one part of treated wastewater effluent (10:1 dilution) to provide sufficient dilution in streams receiving discharges from wastewater treatment plants. The result of the subsequent public hearings held on this petition was a recommendation by the WPCB to initiate a rulemaking concerning operation, maintenance, and management for small wastewater treatment plants. A workgroup was formed to study problems at small wastewater treatment plants. The workgroup met and held discussions through much of 2005 and provided a final report to the WPCB in February 2006. Of the recommendations by the workgroup, one was to make modifications to the existing rule at 327 IAC 5-22 for the classification of wastewater treatment plants and the examination and certification of wastewater treatment operators. The workgroup determined that a portion of the problems at small wastewater treatment plants, and all treatment plants as well, concern operator issues. Some of the problems include: (1) an operator being in responsible charge of too many treatment plants or plants at too far geographical distance from one another for the operator to be able to give sufficient attention to the treatment needs of each; (2) operator qualifications and classifications; (3) continuing education; and (4) what constitutes responsible charge of a treatment plant.

While the original citizen's petition focused on small wastewater treatment plants, especially package treatment plants, and their operators, this rulemaking addresses operators of any size wastewater treatment plant and collection system.

Alternatives To Be Considered Within the Rulemaking

The workgroup underway with rulemaking discussions concerning modifications to 327 IAC 5-22 has established topics of concern for consideration in the rule modification. These topics include the following:

Alternative 1. Modify 327 IAC 5-22-13(c)(1).

Section 13 currently is inconsistent with the state statute, IC 13-18-11-12, but requires only slight modification.

Alternative 2. Modify requirements for continuing education.

Determining what courses qualify for continuing education and whether a course should be considered technical or general is a major discussion topic.

Alternative 3. Modify wastewater treatment plant classifications and consider adding classifications of wastewater collection systems.**Alternative 4. Modify operator qualifications necessary for taking the certification exam.**

Possible areas of consideration include redefining "acceptable experience" and "responsible charge experience" and maximum time frames for operator reinstatements and reexamination.

Alternative 5. Modify rule requirements regarding responsibilities.

The responsibilities for treatment plant owners or governing bodies, contract operators, and responsible charge operators are under consideration. Additionally, the need for municipal operator responsibilities for industrial facilities and industrial operator responsibilities for municipal facilities are under consideration. The number of facilities and size of treatment facilities under the charge of an operator are under consideration.

Alternative 6. Modify associated operational issues.

Fees, management policies, and associated operational issues may be considered for rule modification or inclusion.

Applicable Federal Law

No federal law affects this rulemaking. None of the foregoing alternatives for consideration by the workgroup for this rulemaking is an incorporation of federal standards, either by reference or full text incorporation. These alternatives are not imposed by federal law and there is no comparable federal law.

Potential Fiscal Impact

Wastewater treatment operator certification and examination is currently required under state law. The possible modifications contemplated in the foregoing alternatives will not create fiscal impact that is not presently incurred by those affected by the current rule with the exception of a possible limitation placed on the number of treatment facilities where an operator can be in responsible charge. If such a change were included in the rule, it is possible that a few operators in the state may lose some income and some treatment facilities may incur expense to hire an operator who would satisfy a requirement to spend more time at the facility. The offsetting consideration is that the environment will be better served if a treatment facility receives more attentive operation and has fewer problems that may result in water discharge violations thereby reducing possible expense of clean up or harm to water sources.

Small Business Assistance Information

IDEM established a compliance and technical assistance (CTAP) program under IC 13-28-3. The program provides assistance to small businesses and information regarding compliance with environmental regulations. In accordance with IC 13-28-3 and IC 13-28-5, there is a small business assistance program ombudsman to provide a point of contact for small businesses affected by environmental regulations. Information on the CTAP program, the monthly CTAP newsletter, and other resources available can be found at www.in.gov/idem/ctap.

Small businesses affected by this rulemaking may contact the Small Business Regulatory Coordinator:

Sandra El-Yusuf

IDEM Compliance and Technical Assistance Program

OPPTA - MC60-04

100 N. Senate Avenue

W-041

Indianapolis, IN 46204-2251

(317) 232-8578

selyusuf@idem.in.gov

The Small Business Assistance Program Ombudsman is:

Eric Levenhagen

IDEM Small Business Assistance Program Ombudsman

External Affairs - MC50-01

100 N. Senate Avenue

IGCN 1301

Indianapolis, IN 46204-2251

(317) 234-3386

elevenha@idem.in.gov

Public Participation and Workgroup Information

An external workgroup has been established and began meeting in March 2006 to discuss issues involved in this rulemaking. The workgroup is made up of IDEM staff and representatives of the various certified wastewater treatment operators' associations in Indiana as well as the Indiana Association of Cities and Towns, industrial operators, and training providers. The workgroup intends to meet through August 2006, on the second Thursday of the month, at the Indiana Government Center-North Building, 100 North Senate Avenue, Indianapolis, Indiana.

If you wish to provide comments to the workgroup on the rulemaking, attend meetings, or have suggestions related to the workgroup process, please contact MaryAnn Stevens, Rules Section, Office of Water Quality at (317) 232-8635 or (800) 451-6027 (in Indiana). Please provide your name, phone number, and e-mail address, if applicable, where you can be contacted. The public is also encouraged to submit comments and questions to members of the workgroup who represent their particular interests in the rulemaking.

STATUTORY AND REGULATORY REQUIREMENTS

IC 13-14-8-4 requires the board to consider the following factors in promulgating rules:

- (1) All existing physical conditions and the character of the area affected.
- (2) Past, present, and probable future uses of the area,

including the character of the uses of surrounding areas.

(3) Zoning classifications.

(4) The nature of the existing air quality or existing water quality, as the case may be.

(5) Technical feasibility, including the quality conditions that could reasonably be achieved through coordinated control of all factors affecting the quality.

(6) Economic reasonableness of measuring or reducing any particular type of pollution.

(7) The right of all persons to an environment sufficiently uncontaminated as not to be injurious to human, plant, animal, or aquatic life or to the reasonable enjoyment of life and property.

REQUEST FOR PUBLIC COMMENTS

At this time, IDEM solicits the following:

(1) The submission of alternative ways to achieve the purpose of the rule.

(2) The submission of suggestions for the development of draft rule language.

Mailed comments should be addressed to:

#06-179(WPCB) [WW Operators Rule]

MaryAnn Stevens Mail Code 65-40

Rules Section

Office of Water Quality

Indiana Department of Environmental Management

100 North Senate Avenue

Indianapolis, Indiana 46204-2251.

Hand delivered comments will be accepted by the receptionist on duty at the twelfth floor reception desk, Office of Water Quality, Indiana Government Center-North, Room N1255, 100 North Senate Avenue, Indianapolis, Indiana. Comments also may be submitted by facsimile to (317) 232-8406, Monday through Friday, between 8:15 a.m. and 4:45 p.m. Please confirm the timely receipt of faxed comments by calling the Office of Water Quality, Rules Section at (317) 233-8903. Please note it is not necessary to follow a faxed comment letter with a copy of the letter submitted through the postal system.

COMMENT PERIOD DEADLINE

Comments must be postmarked, faxed, or hand delivered by July 30, 2006.

Additional information regarding the operators' certification program may be obtained from Debbie Dubenetzky, Compliance Branch Chief, Office of Water Quality, (317) 233-5963 or (800) 451-6027. Additional information regarding this rulemaking action may be obtained from MaryAnn Stevens, Rules Section, Office of Water Quality, (317) 232-8635 or (800) 451-6027 (in Indiana).

Bruno Pigott

Assistant Commissioner

Office of Water Quality

TITLE 327 WATER POLLUTION CONTROL BOARD**IC 13-14-9.5 NOTICE OF FIRST COMMENT PERIOD**

LSA Document #06-183(WPCB)

READOPTION OF RULES IN TITLE 327 UNDER IC 13-14-9.5**PURPOSE OF NOTICE**

The Indiana Department of Environmental Management (IDEM) is soliciting public comment on the readoption of rules in Title 327 of the Indiana Administrative Code pursuant to IC 13-14-9.5.

RULES TO BE READOPTED: 327 IAC 5-22-1; 327 IAC 5-22-2; 327 IAC 5-22-3; 327 IAC 5-22-4; 327 IAC 5-22-5; 327 IAC 5-22-6; 327 IAC 5-22-7; 327 IAC 5-22-8; 327 IAC 5-22-9; 327 IAC 5-22-10; 327 IAC 5-22-11; 327 IAC 5-22-12; 327 IAC 5-22-13; 327 IAC 5-22-14; 327 IAC 5-22-15; 327 IAC 5-22-16; 327 IAC 5-22-17; 327 IAC 5-22-18; 327 IAC 12.1-1-1; 327 IAC 12.1-1-2; 327 IAC 12.1-2-1; 327 IAC 12.1-2-2; 327 IAC 12.1-2-3; 327 IAC 12.1-2-4; 327 IAC 12.1-2-5; 327 IAC 12.1-2-6; 327 IAC 12.1-2-7; 327 IAC 12.1-2-8; 327 IAC 12.1-2-9; 327 IAC 12.1-2-10; 327 IAC 12.1-2-11; 327 IAC 12.1-2-12; 327 IAC 12.1-2-13; 327 IAC 12.1-2-14; 327 IAC 12.1-2-15; 327 IAC 12.1-3-1; 327 IAC 12.1-4-1; 327 IAC 12.1-5-1; 327 IAC 12.1-6-1; 327 IAC 12.1-6-2; 327 IAC 12.1-6-3; 327 IAC 12.1-6-4; 327 IAC 12.1-6-5; 327 IAC 12.1-7-1; 327 IAC 12.1-7-2; 327 IAC 12.1-8-1; 327 IAC 12.1-9-1; 327 IAC 12.1-10-1.

AUTHORITY: IC 13-14-9.5.

SUBJECT MATTER AND BASIC PURPOSE OF RULEMAKING

This rulemaking is required pursuant to IC 13-14-9.5, which provides for the expiration and readoption of administrative rules. A rule that was adopted under a provision of IC 13 and was in force on December 31, 1995, expires not later than January 1, 2002. All rules adopted after that date under IC 13-14-9, expire on January 1 of the seventh year after the year in which each rule takes effect. The rules listed to be readopted have an expiration date of January 1, 2007. IDEM has chosen to readopt all affected rules at one time rather than readopt each rule separately as its expiration date approaches.

Under IC 13-14-9.5-4, the department or board that has rulemaking authority under Title 13 may readopt all rules subject to expiration under one (1) rule that lists all rules that are readopted by their titles and subtitles only. If no comments are received during this first comment period, IDEM may submit the rule for filing with the secretary of state under IC 4-22-2-35 and publish notice in the Indiana Register that the agency has readopted the rule.

STATUTORY AND REGULATORY REQUIREMENTS

IC 13-14-9.5-4 requires that the following procedure be followed to readopt rules:

- (1) A notice listing all rules to be readopted by their titles and

subtitles shall be submitted to Legislative Services Agency for publication in the Indiana Register.

(2) If a person submits a written request and a basis for the request during the first comment period that a particular rule be readopted separately from the readoption rule that readopts all rules in one rulemaking, the agency must:

(A) readopt that rule separately from the readoption rule; and

(B) follow the procedure for adoption of administrative rules under IC 13-14-9 with respect to that rule.

(3) If no written request is provided within the first comment period, the agency may submit the rule for filing with the secretary of state under IC 4-22-2-35 and publish notice in the Indiana Register that the agency has readopted the rule.

REQUEST FOR PUBLIC COMMENTS

IDEM requests that any written comments requesting that a rule be readopted separately from this readoption rule include a basis for the request. IDEM also solicits comment on rules exempt from readoption and rules to expire. Mailed comments should be addressed to:

#06-183(WPCB)[2006 Readoption]

MaryAnn Stevens

Rules Section

Office of Water Quality

Indiana Department of Environmental Management

Indianapolis, Indiana 46204

Hand delivered comments will be accepted by the IDEM receptionist on duty at the twelfth floor reception desk, Office of Water Quality, Indiana Government Center-North, Room N1255, 100 North Senate Avenue, Indianapolis, Indiana. Comments also may be submitted by facsimile to (317) 232-8406, Monday through Friday, between 8:15 a.m. and 4:45 p.m. Please confirm the timely receipt of faxed comments by calling the Office of Water Quality, Rules Section at (317) 233-8903. Please note it is not necessary to follow a faxed comment letter with another sent through the postal system.

COMMENT PERIOD DEADLINE

Comments must be postmarked, hand delivered, or faxed by July 31, 2006.

Additional information regarding this rulemaking action may be obtained from MaryAnn Stevens, Rules Section, Office of Water Quality, (317) 232-8635 or (800) 451-6027 (in Indiana).

Bruno Pigott

Assistant Commissioner

Office of Water Quality

TITLE 327 WATER POLLUTION CONTROL BOARD**FINDINGS AND DETERMINATION OF THE COMMISSIONER PURSUANT TO**

IC 13-14-9-8 AND DRAFT RULE
LSA Document #06-181(WPCB)

DEVELOPMENT OF AMENDMENTS TO RULES CONCERNING SITE-SPECIFIC WATER QUALITY CRITERIA

PURPOSE OF NOTICE

The Indiana Department of Environmental Management (IDEM) has developed draft rule language for an amendment to 327 IAC 2-1-8.9 and has scheduled a public hearing/meeting before the Water Pollution Control Board (board) for consideration of preliminary adoption of this rule amendment.

CITATIONS AFFECTED: 327 IAC 2-1-8.9.

AUTHORITY: IC 13-14-9-8.

STATUTORY REQUIREMENTS

IC 13-14-9-8 recognizes that under certain circumstances it may be appropriate to reduce the number of public comment periods routinely provided. In cases where the commissioner determines that there is no anticipated benefit from the first and second public comment periods, IDEM may forgo these comment periods and proceed directly to the public hearing and board meeting at which the draft rule is considered for preliminary adoption. Two (2) opportunities for public comment (at the public hearings prior to preliminary and final adoption of the rule) remain under this procedure.

If the commissioner makes the determination of no anticipated benefit required by IC 13-14-9-8, the commissioner shall prepare written findings and publish those findings in the Indiana Register prior to the board meeting at which the draft rule is to be considered for preliminary adoption and include them in the board packet prepared for that meeting. This document constitutes the commissioner's written findings pursuant to IC 13-14-9-8.

The statute provides for this shortened rulemaking process if the commissioner determines that:

(1) the rule constitutes:

(A) an adoption or incorporation by reference of a federal law, regulation, or rule that:

- (i) is or will be applicable to Indiana; and
- (ii) contains no amendments that have a substantive effect on the scope or intended application of the federal law or rule;

(B) a technical amendment with no substantive effect on an existing Indiana rule; or

(C) a substantive amendment to an existing Indiana rule, the primary and intended purpose of which is to clarify the existing rule; and

(2) the rule is of such nature and scope that there is no reasonably anticipated benefit to the environment or the persons referred to in IC 13-14-9-7(a)(2) from:

(A) exposing the rule to diverse public comment under section IC 13-14-9-3 or IC 13-14-9-4;

- (B) affording interested or affected parties the opportunity to be heard under IC 13-14-9-3 or IC 13-14-9-4; and
- (C) affording interested or affected parties the opportunity to develop evidence in the record collected under IC 13-14-9-3 and IC 13-14-9-4.

BACKGROUND

At 327 IAC 2-1-8.9(g) in Table 8.9-1, the site-specific water quality criteria for cadmium applicable to the West Fork of the White River from the Indianapolis Belmont Wastewater Treatment Plant outfall to the Marion-Johnson County line were calculated without incorporating recent aquatic toxicity data for cadmium published by U.S. EPA. For this reason, U.S. EPA has informed IDEM that it will not accept these site-specific criteria for cadmium. If these site-specific criteria for cadmium applicable to the West Fork of the White River from the Indianapolis Belmont Wastewater Treatment Plant outfall to the Marion-Johnson County line are not changed, then EPA will over-promulgate the state rule by initiating a rulemaking to place in Federal regulation cadmium criteria that the EPA determines to be acceptable. The criteria in Federal regulation would then be the applicable cadmium criteria for the portion of the West Fork of the White River from the Indianapolis Belmont Wastewater Treatment Plant outfall to the Marion-Johnson County line.

Site-specific water quality criteria typically are requested by a discharger and apply to a specific portion of the waterbody that receives the discharger's wastewater. In this case, the City of Indianapolis had requested site-specific criteria for cadmium because of an industry that discharged to one of the Indianapolis POTWs. This industry has significantly reduced its discharge so cadmium is no longer at issue in the Indianapolis discharge. Since the site-specific criteria are no longer needed by Indianapolis, they could be deleted from 327 IAC 2-1-8.9. If the City of Indianapolis needs site-specific criteria for cadmium in the future, it could apply for them under 327 IAC 2-1-8.9. The City of Indianapolis believes that it no longer needs effluent limits for cadmium and that the next renewal of the NPDES permit should require only monitoring for cadmium.

Small Business Assistance Information

IDEM established a compliance and technical assistance (CTAP) program under IC 13-28-3. The program provides assistance to small businesses and information regarding compliance with environmental regulations. In accordance with IC 13-28-3 and IC 13-28-5, there is a small business assistance program ombudsman to provide a point of contact for small businesses affected by environmental regulations. Information on the CTAP program, the monthly CTAP newsletter, and other resources available can be found at www.in.gov/idem/ctap.

Small businesses affected by this rulemaking may contact the Small Business Regulatory Coordinator:

Sandra El-Yusuf

IDEM Compliance and Technical Assistance Program

OPPTA - MC60-04

100 N. Senate Avenue

W-041

Indianapolis, IN 46204-2251
(317) 232-8578
selyusuf@idem.in.gov

The Small Business Assistance Program Ombudsman is:
Eric Levenhagen
IDEM Small Business Assistance Program Ombudsman
External Affairs - MC50-01
100 N. Senate Avenue
IGCN 1301
Indianapolis, IN 46204-2251
(317) 234-3386
elevenha@idem.in.gov

FINDINGS

The commissioner of IDEM has prepared findings regarding rulemaking on an amendment to 327 IAC 2-1-8.9 regarding the site-specific water quality criteria for cadmium applicable to the West Fork of the White River from the Indianapolis Belmont Wastewater Treatment Plant outfall to the Marion-Johnson County line. These findings are prepared under IC 13-14-9-8 and are as follows:

- (1) This rule is a technical amendment with no substantive effect on an existing Indiana rule.
- (2) The public will benefit from prompt adoption of this rule because, without this amendment to 327 IAC 2-1-8.9 regarding the site-specific water quality criteria for cadmium applicable to the West Fork of the White River from the Indianapolis Belmont Wastewater Treatment Plant outfall to the Marion-Johnson County line, the U.S. EPA will not accept the changes previously adopted into 327 IAC 2-1-8.9 by the Water Pollution Control Board regarding these site-specific water quality criteria for cadmium. Without this amendment to the cadmium criteria in the West Fork of the White River from the Indianapolis Belmont Wastewater Treatment Plant outfall to the Marion-Johnson County line, U. S. EPA will over-promulgate the site-specific criteria, which is unnecessary since the Indianapolis discharge no longer contains significant cadmium for which it formerly requested these site-specific water quality criteria.
- (3) I have determined that under the specific circumstances pertaining to this rule, there would be no benefit to the environment or to persons to be regulated or otherwise affected by this rule from the first and second public comment periods.
- (4) The draft rule is hereby incorporated into these findings.

Thomas W. Easterly
Commissioner
Indiana Department of Environmental Management

ADDITIONAL INFORMATION

Additional information regarding this action may be obtained from MaryAnn Stevens, Rules Section, Office of Water Quality (317) 232-8635 or (800) 451-6027 (in Indiana) or technical information regarding site-specific criteria may be obtained from John Elliott, Permits Branch, Office of Water Quality, 317-233-0703 or (800) 451-6027 (in Indiana).

DRAFT RULE

SECTION 1. 327 IAC 2-1-8.9, AS AMENDED AT 28 IR 2058, SECTION 10, IS AMENDED TO READ AS FOLLOWS:

327 IAC 2-1-8.9 Site-specific modifications to criteria

Authority: IC 13-14-8; IC 13-14-9; IC 13-18-3

Affected: IC 13-15-4-1; IC 13-18-4

Sec. 8.9. (a) Site-specific modifications to criteria must be protective of designated uses and aquatic life or human health. In addition, any site-specific modifications that result in less stringent criteria must be based on a sound scientific rationale and shall not be likely to jeopardize the continued existence of endangered or threatened species listed or proposed under Section 4 of the Endangered Species Act (ESA) or result in the destruction or adverse modification of such species' critical habitats. More stringent modifications shall be developed to protect endangered or threatened species listed or proposed under Section 4 of the ESA, where such modifications are necessary to ensure that water quality is not likely to jeopardize the continued existence of such species or result in the destruction or adverse modification of such species' critical habitats. More stringent modifications may also be developed to protect candidate (C1) species being considered by the U.S. Fish and Wildlife Service (FWS) for listing under Section 4 of the ESA, where such modifications are necessary to protect such species. Criteria may be modified on a site-specific basis to reflect local environmental conditions as restricted by the following provisions:

- (1) Aquatic life criteria may be modified on a site-specific basis as follows:

- (A) Aquatic life criteria may be modified on a site-specific basis to provide an additional level of protection.

- (B) Less stringent site-specific modifications to chronic or acute aquatic life criteria may be developed when either of the following conditions applies:

- (i) The local water quality characteristics, such as pH, hardness, temperature, or color, alter the biological availability or toxicity of a pollutant.

- (ii) The sensitivity of the aquatic organisms species that occur at the site differs from the species actually tested in developing the criteria.

- (C) Less stringent modifications may also be developed to acute and chronic aquatic life criteria to reflect local physical and hydrological conditions.

- (D) Any modifications to protect threatened or endangered aquatic species required by this subsection may be accomplished using either of the following procedures:

- (i) If the species mean acute value (SMAV) for a listed or proposed species or for a surrogate of such species is lower than the calculated final acute value (FAV), such lower SMAV may be used instead of the calculated FAV in developing site-specific modified criteria.

- (ii) The site-specific criteria may be calculated using the

recalculation procedure for site-specific modifications under section 13 of this rule.

(2) Human health criteria may be modified on a site-specific basis as follows:

(A) Human health criteria may be modified on a site-specific basis to provide an additional level of protection in accordance with the following:

(i) Human health criteria shall be modified on a site-specific basis to provide additional protection appropriate for highly exposed subpopulations.

(ii) Any person may request the commissioner to develop a site-specific modification of a human health criterion to make it more stringent.

(iii) The commissioner shall develop the site-specific modification of the human health criterion to make it more stringent when local fish consumption rates are higher than the rate used to derive human health criteria under sections 8.5 and 8.6 of this rule.

(B) Less stringent site-specific modifications to human health criteria may be developed when local fish consumption rates are lower than the rate used to derive human health criteria under sections 8.5 and 8.6 of this rule.

(C) Local fish consumption rates referenced in clauses (A) and (B) shall be determined by a fish consumption survey applicable to the site.

(b) The application requirements for site-specific modifications to criteria allowed under subsection (a) are as follows:

(1) Except as provided in subdivision (2), the application requirements for site-specific modifications to criteria shall be determined by the commissioner on a case-by-case basis.

(2) Applications for site-specific modifications to criteria allowed under subsection (a)(1)(B)(ii) and determined using the recalculation procedure under section 13 of this rule shall include the following:

(A) A list of all species of aquatic invertebrates, amphibians, and fishes that are known to occur at the site, along with the source of the information.

(B) A list of all aquatic plant, invertebrate, amphibian, and fish species that are critical species at the site, including all species that occur at the site and are listed as threatened or endangered under Section 4 of the ESA.

(C) A site-specific version of Table 1 from a criteria document produced by the U.S. EPA after 1984.

(D) A site-specific version of Table 3 from a criteria document produced by the U.S. EPA after 1984.

(E) A list of all species that were deleted.

(F) Each new calculated criterion (FAV, AAC, or CAC).

(G) Each lowered criterion if one (1) or more were lowered to protect a specific species.

(c) Upon receipt of an application for a site-specific modification to a criterion, the commissioner shall do the following:

(1) For a site-specific modification listed under subsection (d):

(A) provide notice, request comment, and, if requested,

schedule and hold a public meeting on the application in accordance with 327 IAC 5-2-11.2(b); and

(B) publish all pertinent information about the proposed site-specific modification on the department's Web site.

(2) For a site-specific modification not listed under subsection (d):

(A) approve or deny the application; and

(B) if the application is approved, initiate a rulemaking to have the site-specific modification incorporated into the water quality standards.

(d) Site-specific modifications to criteria do not require a rulemaking if they are:

(1) allowed under subsection (a) and to a criterion not specifically listed in this rule;

(2) allowed under subsection (a)(1)(B)(i) and determined using a WER;

(3) allowed under subsection (a)(1)(B)(ii) and determined using the recalculation procedure under section 13 of this rule; or

(4) required under subsection (a) and determined under subsection (a)(1)(D).

(e) Upon approval of a site-specific modification listed in subsection (d), the commissioner shall:

(1) publish a notice in the Indiana Register;

(2) place all pertinent information about the approved site-specific modification on the department's Web site;

(3) submit the site-specific modification to U.S. EPA for approval if it is for a site-specific modification to a criterion specifically listed in this rule but not for a site-specific modification to a criterion specifically listed in this rule and expressed as a function of the WER; and

(4) incorporate the site-specific modification into the water quality standards during the next revision of the water quality standards if it is for a site-specific modification to a criterion specifically listed in this rule.

(f) Site-specific modifications to criteria specifically listed in this rule, except for site-specific modifications to criteria specifically listed in this rule and expressed as a function of the WER, shall not be incorporated into a final NPDES permit or used for other Clean Water Act purposes until approved by U.S. EPA.

(g) The following site-specific modifications to water quality criteria have been granted:

Table 8.9-1
Site-Specific Surface Water Quality Criteria^[1]

Waterbody	Starting Location	Ending Location	Substances	AAC (Maximum) (µg/l)	AAC Conversion Factors	CAC (4-Day Aver- age) (µg/l)	CAC Conversion Factors
Richland Creek	The outfall of the Princeton POTW	The confluence of Richland Creek with McCarty Ditch	Copper (Dis- solved)	$WER^{[2]}(e^{(0.9422}[\ln(\text{hardness})]-1.4076))$	0.960	$WER^{[2]}(e^{(0.8545}[\ln(\text{hardness})]-1.4097))$	0.960
			Cyanide (Free)	45.8		10.7	
			Lead (Dissolved)	$WER^{[2]}(e^{(1.273}[\ln(\text{hardness})]-1.2554))$	$1.46203-[(\ln \text{hardness}) (0.145712)]$	$WER^{[2]}(e^{(1.273}[\ln(\text{hardness})]-3.7561))$	$1.46203-[(\ln \text{hardness}) (0.145712)]$
Wabash River	The outfall of the Smurfit- Stone Corpo- ration (river mile 387)	A point two (2) miles down- stream	Cyanide (Free)	45.8		10.7	
Wabash River	The outfall of Eli-Lilly and Com- pany (river mile 309)	A point two (2) miles down- stream	Copper (Dis- solved)	$WER^{[2]}(e^{(0.9422}[\ln(\text{hardness})]-1.4076))$	0.960	$WER^{[2]}(e^{(0.8545}[\ln(\text{hardness})]-1.4097))$	0.960
Wabash River	The outfall of Eli-Lilly and Com- pany (river mile 236)	A point two (2) miles down- stream	Lead (Dissolved)	$WER^{[2]}(e^{(1.273}[\ln(\text{hardness})]-1.2554))$	$1.46203-[(\ln \text{hardness}) (0.145712)]$	$WER^{[2]}(e^{(1.273}[\ln(\text{hardness})]-3.7561))$	$1.46203-[(\ln \text{hardness}) (0.145712)]$
West Fork White River	The outfall of the Belmont POTW (river mile 227)	The Marion- Johnson County line (river mile 220)	Cadmium (Dis- solved)	$WER^{[2]}(e^{(1.128}[\ln(\text{hardness})]-1.7087))$	$1.136672-[(\ln \text{hardness}) (0.041838)]$	$WER^{[2]}(e^{(0.7852}[\ln(\text{hardness})]-2.9222))$	$1.101672-[(\ln \text{hardness}) (0.041838)]$
			Copper (Dis- solved)	$WER^{[2]}(e^{(0.9422}[\ln(\text{hardness})]-1.4076))$	0.960	$WER^{[2]}(e^{(0.8545}[\ln(\text{hardness})]-1.4097))$	0.960
			Cyanide (Free)	45.8		10.7	
			Lead (Dissolved)	$WER^{[2]}(e^{(1.273}[\ln(\text{hardness})]-1.2554))$	$1.46203-[(\ln \text{hardness}) (0.145712)]$	$WER^{[2]}(e^{(1.273}[\ln(\text{hardness})]-3.7561))$	$1.46203-[(\ln \text{hardness}) (0.145712)]$

^[1] The AAC and CAC columns of this table contain hardness-based total recoverable metals criteria for ~~cadmium~~, copper and lead. The criterion for the dissolved metal is calculated by multiplying the appropriate conversion factor by the AAC or CAC. This dissolved AAC or CAC shall be rounded to two (2) significant digits, except when the criteria are used as intermediate values in a calculation, such as in the calculation of water quality-based effluent limitations (WQBELs).

^[2] A value of one (1) shall be used for the water-effect ratio (WER) unless an alternate value is established under this section. (Water Pollution Control Board; 327 IAC 2-1-8.9; filed Feb 14, 2005, 10:05 a.m.: 28 IR 2058; errata filed Jul 6, 2005, 3:12 p.m.: 28 IR 3582)

Notice of First Meeting/Hearing

Under IC 4-22-2-24, IC 13-14-8-1, IC 13-14-8-2, and IC 13-14-9, notice is hereby given that on September 13, 2006, at 1:30

p.m., at the Indiana Government Center-South, 402 West Washington Street, Conference Center Room A, the Water Pollution Control Board will hold a public hearing on an amendment to 327 IAC 2-1-8.9 regarding deletion of the site-

specific criteria for cadmium applicable to the West Fork of the White River from the Indianapolis Belmont Wastewater Treatment Plant outfall to the Marion-Johnson County line.

The purpose of this hearing is to receive comments from the public prior to preliminary adoption of these rules by the board. All interested persons are invited and will be given reasonable opportunity to express their views concerning the proposed rule amendment. Oral statements will be heard, but, for the accuracy of the record, all comments should be submitted in writing.

Additional information regarding this action may be obtained from MaryAnn Stevens, Rules Section, Office of Water Quality, (317) 232-8635 or (800) 451-6027 (in Indiana).

Individuals requiring reasonable accommodations for participation in this event should contact the Indiana Department of Environmental Management, Americans with Disabilities Act coordinator at:

Attn: ADA Coordinator

*Indiana Department of Environmental Management
100 North Senate Avenue
Indianapolis, Indiana 46204-2251*

or call (317) 232-3077(V) or (317) 232-6565 (TDD). Speech and hearing impaired callers may contact IDEM via the Indiana Relay Service at 711 or 1-800-743-3333. Please provide a minimum of 72 hours notification.

Copies of these rules are now on file at the Office of Water Quality, Indiana Department of Environmental Management, Indiana Government Center-North, 100 North Senate Avenue, Room N1255, Indianapolis, Indiana and Legislative Services Agency, One North Capitol, Suite 325, Indianapolis, Indiana and are open for public inspection.

rulemaking.

CITATIONS AFFECTED: 329 IAC 9.

AUTHORITY: IC 13-14-8-1; IC 13-14-8-2; IC 13-23-1-1; IC 13-23-1-2.

STATUTORY REQUIREMENTS

IC 13-14-9-7 recognizes that under certain circumstances it may be appropriate to reduce the number of public comment periods routinely provided. In cases where the commissioner determines that the rulemaking policy alternatives available to IDEM are so limited that the notice of first public comment period would provide no substantial benefit, IDEM may forgo this comment period and proceed directly to the notice of second public comment period.

If the commissioner makes the determination of limited rulemaking policy alternatives required by IC 13-14-9-7, the commissioner shall prepare written findings and include them in the second notice of public comment period published in the Indiana Register. This document constitutes the commissioner's written findings pursuant to IC 13-14-9-7.

The statute provides for this shortened rulemaking process if the commissioner determines that "the rulemaking policy alternatives available to the department are so limited that the public notice and comment period under [IC 13-14-9-3] ... would provide no substantial benefit to:

- (1) the environment; or
- (2) persons to be regulated or otherwise affected by the proposed rule."

BACKGROUND

The Energy Policy Act of 2005 bill, Public Law 109-58, effective August 8, 2005, contained under Subtitle B the Underground Storage Tank Compliance Act. Under Section 1530 of the Act, Congress requires additional measures to protect ground water by requiring one of the following:

1. Each new underground storage tank or piping connected to any such new tank, installed after February 8, 2007, or any existing underground storage tank, that is replaced after February 8, 2007, must be secondarily contained and monitored for leaks if the new or replaced underground storage tank or piping is within 1,000 feet of any existing community water system or any existing potable drinking water well; or

2. A person that manufactures an underground storage tank or piping for an underground storage tank system or that installs an underground storage tank system is required to maintain evidence of financial responsibility in order to provide for the costs of corrective actions directly related to releases caused by improper manufacture or installation unless the person can demonstrate themselves to be already covered as an owner or operator of an underground storage tank.

Subtitle B the Underground Storage Tank Compliance Act also contained a requirement for United States Environmental Protection Agency (EPA) to issue regulations or guidelines for implementing these requirements. The draft guidelines, contain-

TITLE 329 SOLID WASTE MANAGEMENT BOARD

FINDINGS AND DETERMINATION OF THE COMMISSIONER PURSUANT TO IC 13-14-9-7 AND SECOND NOTICE OF COMMENT PERIOD

LSA Document #06-182(SWMB)

DEVELOPMENT OF AMENDMENTS TO RULES AT 329 IAC 9 CONCERNING ADDITIONAL MEASURES TO PROTECT GROUND WATER

PURPOSE OF NOTICE

The Indiana Department of Environmental Management (IDEM) has developed draft rule language for amendments to 329 IAC 9, Underground Storage Tanks, concerning additional measures to protect ground water by requiring new and existing tanks and piping to have secondary containment within one thousand (1,000) feet of any community public water supply system or potable drinking water well. The purpose of this notice is to seek public comment on the draft rule, including suggestions for specific language to be included in the rule. IDEM seeks comment on the affected citations listed and any other provisions of Title 329 that may be affected by this

ing the requirements for implementation, were published in May 2006 and are contained in this rule.

Certain definitions already in 329 IAC 9 are proposed to be moved to different sections so the definitions can continue to be in alphabetical order.

IC 13-14-9-4 Identification of Restrictions and Requirements Not Imposed Under Federal Law

No element of the draft rule imposes either a restriction or a requirement on persons to whom the draft rule applies that is not imposed under federal law or the required federal guidance.

Small Business Assistance Information

IDEM established a compliance and technical assistance (CTAP) program under IC 13-28-3. The program provides assistance to small businesses and information regarding compliance with environmental regulations. In accordance with IC 13-28-3 and IC 13-28-5, there is a small business assistance program ombudsman to provide a point of contact for small businesses affected by environmental regulations. Information on the CTAP program, the monthly CTAP newsletter, and other resources available can be found at www.in.gov/idem/ctap.

Small businesses affected by this rulemaking may contact the Small Business Regulatory Coordinator:

Sandra El-Yusuf

IDEM Compliance and Technical Assistance Program

OPPTA - MC60-04

100 N. Senate Avenue

W-041

Indianapolis, IN 46204-2251

(317) 232-8578

selyusuf@idem.in.gov

The Small Business Assistance Program Ombudsman is:

Eric Levenhagen

IDEM Small Business Assistance Program Ombudsman

External Affairs - MC50-01

100 N. Senate Avenue

IGCN 1301

Indianapolis, IN 46204-2251

(317) 234-3386

elevenha@idem.in.gov

FINDINGS

The commissioner of IDEM has prepared findings regarding rulemaking concerning additional measures to protect ground water by requiring secondary containment for new and replaced underground storage tanks and piping within one thousand (1,000) feet of any community water system as required by federal law. These findings are prepared under IC 13-14-9-7 and are as follows:

(1) Indiana is required by federal law to adopt the provisions of Subtitle B, the Underground Storage Tank Compliance Act, contained in the Energy Policy Act of 2005, Public Law 109-58, effective August 8, 2005, and the required EPA guidelines to implement this federal law.

(2) This rulemaking proposes adoption of the federal requirements.

(3) The public will benefit from prompt adoption of this law, because it will provide for additional measures to protect ground water by requiring secondary containment for new and replaced tanks and piping within one thousand (1,000) feet of any community water system and potable drinking water wells.

(4) Indiana is required to adopt the secondary containment requirements by February 2007.

(5) I have determined that under the specific circumstances pertaining to this rule, the rulemaking policy alternative are so limited that the public notice and comment period provided in the notice of first public comment period would provide no substantial benefit to the environment or to persons to be regulated or otherwise affected by this rule.

(6) The draft rule is hereby incorporated into these findings.

Thomas W. Easterly

Commissioner

Indiana Department of Environmental Management

REQUEST FOR PUBLIC COMMENT

This notice requests the submission of comments on the draft rule language, including suggestions for specific revisions to language to be contained in the rule. Mailed comments should be addressed to:

#06-182(SWMB) [UST Change Rule]

Marjorie Samuel

Rules, Planning, and Outreach Section

Office of Land Quality

Indiana Department of Environmental Management

100 North Senate Avenue

Indianapolis, Indiana 46204

Hand delivered comments will be accepted by the receptionist on duty at the eleventh floor receptionist desk, Office of Land Quality, 100 North Senate Avenue, Indianapolis, Indiana during normal business hours.

Comments may be submitted by facsimile at the IDEM fax number: (317) 232-3403, Monday through Friday, between 8:15 a.m. and 4:45 p.m. Please confirm the timely receipt of faxed comments by calling the Rules, Planning, and Outreach Section at (317) 232-7995.

COMMENT PERIOD DEADLINE

Comments must be postmarked, faxed, or hand delivered by August 1, 2006.

Additional information regarding this action may be obtained from Lynn West, Rules, Planning, and Outreach Section, Office of Land Quality (317) 232-3593 or (800) 451-6027 (in Indiana).

DRAFT RULE

SECTION 1. 329 IAC 9-1-18.5 IS ADDED TO READ AS FOLLOWS:

329 IAC 9-1-18.5 "Existing" defined

Authority: IC 13-14-8-1; IC 13-14-8-2; IC 13-23-1-1; IC 13-23-1-2

Affected: IC 13-18-17-6; IC 13-23-3

Sec. 18.5. "Existing" means that a:

- (1) tank;
- (2) piping;
- (3) motor fuel dispensing system;
- (4) facility;
- (5) community public water supply system (CPWSS); or
- (6) potable drinking water well;

is in place prior to beginning the installation or replacement of a tank, piping, or motor fuel dispensing system. The term includes a potable drinking water well that the UST owner has or will install at a new underground storage tank facility regardless of whether the well is installed before or after the tanks, piping, and motor fuel dispenser systems. (*Solid Waste Management Board; 329 IAC 9-1-18.5*)

SECTION 2. 329 IAC 9-1-27.5 IS ADDED TO READ AS FOLLOWS:

329 IAC 9-1-27.5 "Interstitial monitoring" defined

Authority: IC 13-14-8-1; IC 13-14-8-2; IC 13-23-1-1; IC 13-23-1-2
Affected: IC 13-18-17-6; IC 13-23-3

Sec. 27.5. "Interstitial monitoring" means a release detection method that continuously monitors the interstitial space of an underground storage tank and piping. The term includes only those release detection systems that are capable of detecting a breach in the primary containment of the underground storage tank and piping component being monitored before the regulated substance or petroleum stored is released to the environment. (*Solid Waste Management Board; 329 IAC 9-1-27.5*)

SECTION 3. 329 IAC 9-1-27.6 IS ADDED TO READ AS FOLLOWS:

329 IAC 9-1-27.6 "Interstitial space" defined

Authority: IC 13-14-8-1; IC 13-14-8-2; IC 13-23-1-1; IC 13-23-1-2
Affected: IC 13-18-17-6; IC 13-23-3

Sec. 27.6. "Interstitial space" means the space between the primary and secondary containment systems. (*Solid Waste Management Board; 329 IAC 9-1-27.6*)

SECTION 4. 329 IAC 9-1-27.8 IS ADDED TO READ AS FOLLOWS:

329 IAC 9-1-27.8 "Karst terrains" defined

Authority: IC 13-14-8-1; IC 13-14-8-2; IC 13-23-1-1; IC 13-23-1-2
Affected: IC 13-18-17-6; IC 13-23-3

Sec. 27.8. "Karst terrains" means an area where karst topography, with its characteristic surface and subterranean features, is developed as the result of dissolution of limestone, dolomite, or other soluble rock. Characteristic physiographic features present to karst terrains include any of the following:

- (1) Sinkholes.
- (2) Sinking streams.

- (3) Caves.
- (4) Large springs.
- (5) Blind valleys.

(*Solid Waste Management Board; 329 IAC 9-1-27.8*)

SECTION 5. 329 IAC 9-1-37 IS AMENDED TO READ AS FOLLOWS:

329 IAC 9-1-37 "Pipe" or "piping" defined

Authority: IC 13-14-8-1; IC 13-14-8-2; IC 13-23-1-1; IC 13-23-1-2
Affected: IC 13-18-17-6; IC 13-23-3

Sec. 37. (a) "Pipe" or "piping" means a hollow cylinder or tubular conduit that is constructed of nonferrous materials that routinely contains and conveys regulated substances from the tank or tanks to the dispenser or other end-use equipment.

(b) The term does not include vent, vapor recovery, or fill lines that do not routinely contain regulated substances. (*Solid Waste Management Board; 329 IAC 9-1-37; filed Dec 1, 1992, 5:00 p.m.: 16 IR 1067; readopted filed Jan 10, 2001, 3:25 p.m.: 24 IR 1535*)

SECTION 6. 329 IAC 9-1-40.5 IS ADDED TO READ AS FOLLOWS:

329 IAC 9-1-40.5 "Replaced" defined

Authority: IC 13-14-8-1; IC 13-14-8-2; IC 13-23-1-1; IC 13-23-1-2
Affected: IC 13-18-17-6; IC 13-23-3

Sec. 40.5. "Replaced" means the permanent removal from service and the new installation of any of the following:

- (1) An underground storage tank.
- (2) More than fifty percent (50%) of the length of any underground piping between the tank and the dispenser or other end-use equipment at any one (1) time.
- (3) A motor fuel dispenser system and the equipment necessary to connect the dispenser to the underground storage tank system. For purposes of this definition, this equipment may include flexible connectors, risers, or other transitional components that are beneath the dispenser and connect the dispenser to the piping.

(*Solid Waste Management Board; 329 IAC 9-1-40.5*)

SECTION 7. 329 IAC 9-1-41.8 IS ADDED TO READ AS FOLLOWS:

329 IAC 9-1-41.8 "Secondary containment" defined

Authority: IC 13-14-8-1; IC 13-14-8-2; IC 13-23-1-1; IC 13-23-1-2
Affected: IC 13-18-17-6; IC 13-23-3

Sec. 41.8. "Secondary containment" means a release detection system that meets the requirements of 329 IAC 9-7-4(7), but does not include an under-dispenser spill containment system. (*Solid Waste Management Board; 329 IAC 9-1-41.8*)

SECTION 8. 329 IAC 9-1-45.5 IS ADDED TO READ AS FOLLOWS:

329 IAC 9-1-45.5 “Under-dispenser spill containment” defined

Authority: IC 13-14-8-1; IC 13-14-8-2; IC 13-23-1-1; IC 13-23-1-2
Affected: IC 13-18-17-6; IC 13-23-3

Sec. 45.5. (a) “Under-dispenser spill containment” means a device that is capable of preventing an unauthorized release from under the dispenser from entering the soil or ground water or both.

(b) Such containment must:

- (1) not allow liquid to penetrate on any side, bottom, and penetrations;
- (2) be compatible with the substance conveyed by the piping; and
- (3) allow for visual inspection and access to the components in the under-dispenser spill containment system.

(Solid Waste Management Board; 329 IAC 9-1-45.5)

SECTION 9. 329 IAC 9-2-1.2 IS ADDED TO READ AS FOLLOWS:

329 IAC 9-2-1.2 New or replaced UST systems within 1,000 feet of a community public water supply system or potable drinking water well

Authority: IC 13-14-8-1; IC 13-14-8-2; IC 13-23-1-1; IC 13-23-1-2
Affected: IC 13-11-2-241; IC 13-18-17-6; IC 13-23-3

Sec. 1.2. (a) This section applies to the following:

- (1) A new or replaced UST system that is installed within one thousand (1,000) feet of any existing community public water supply system (CPWSS) as defined in rules of the water pollution control board at 327 IAC 8-4.1-1(5) or any existing potable drinking water well.
- (2) Piping using a suction system for product delivery under 329 IAC 9-7-2(2)(B).
- (3) Tanks used for emergency power generation that are deferred from release detection under 329 IAC 9-1-1(d).

(b) A new or replaced UST system that is installed within one thousand (1,000) feet of an existing CPWSS or any existing potable drinking water well must meet the following requirements:

- (1) The underground storage tank must be a secondarily contained tank and meet the following conditions:
 - (A) An interstitial monitoring device that must be located in the interstitial space between the walls and is monitored continually.
 - (B) Was or will be installed, calibrated, operated, and maintained in accordance with the manufacturer’s instructions, including routine maintenance and service checks for operability and running conditions.
 - (C) Is able to contain regulated substances released from the tank system until the regulated substances are

detected and removed.

(D) Is able to prevent the release or regulated substances to the environment at any time during the operational life of the underground storage tank system.

(E) Meets the appropriate following standards:

(i) Underwriters Laboratory Standard 58, “Steel Underground Tanks for Flammable and Combustible Liquids”, 1986, Underwriters Laboratories, Inc., 333 Pfingsten Road, Northbrook, Illinois 60062.

(ii) Underwriters Laboratory Standard 1316, “Glass-Fiber-Reinforced Plastic Underground Storage Tanks for Petroleum Products, Alcohols, and Alcohol-Gasoline Mixtures”, 1994, Underwriters Laboratories, Inc., 333 Pfingsten Road, Northbrook, Illinois 60062.

(iii) Steel Tank Institute Standard F841-01, “Standard for Dual Wall Underground Steel Storage Tanks”, 2001, 570 Oakwood Road, Lake Zurich, IL 60047.

(2) Piping installation must be secondarily contained piping and meet the following conditions:

(A) An interstitial monitoring device that must be located in the interstitial space between the walls and meet the following as appropriate:

(i) The interstitial space is under a vacuum or pressure.

(ii) The interstitial space is liquid-filled.

(iii) The interstitial space is monitored continually.

(B) Was or will be installed, calibrated, operated, and maintained in accordance with the manufacturer’s instructions, including routine maintenance and service checks for operability and running conditions.

(C) Monitoring devices between the inner and outer barriers of the tanks and piping that can detect a leak or release of product from the primary barrier.

(D) Meets the standard Underwriters Laboratory Standard 971, “Nonmetallic Underground Piping for Flammable Liquids”, 1986, Underwriters Laboratories, Inc., 333 Pfingsten Road, Northbrook, Illinois 60062.

(E) Is either of the following:

(i) One hundred percent (100%) secondarily contained.

(ii) Secondarily contained piping with single-walled piping ends that terminate in tank and dispenser sumps.

(c) In the case of a new underground storage tank system consisting of one (1) or more underground storage tanks and connected by piping, subsection (b) applies to all underground storage tanks and connected pipes comprising the underground storage tank system.

(d) In the case of a replaced UST system or replaced existing piping connected to the underground storage tank, subsection (b) applies only to the specific underground storage tank or piping being replaced and not to other underground storage tanks and connected pipes comprising the underground storage tank system.

(e) Each installation of a new motor fuel dispenser system must include under-dispenser spill containment if the new dispenser is within one thousand (1,000) feet of any existing CPWSS or any existing potable drinking water well.

(f) Any owner or operator of a new or replaced tank, piping, or motor fuel dispenser system not meeting the requirements of this section after February 8, 2007, must demonstrate that the tank, piping, or motor fuel dispenser system are not within one thousand (1,000) feet of a CPWSS or public drinking water well.

(g) For purposes of this section, "potable drinking water well" means any dug, driven, drilled, or bored hole that extends into the earth until it meets a water-bearing formation, such as an aquifer, consisting solely of ground water or ground water under the direct influence of surface water that provides water deemed suitable for people to drink in its ambient state or after treatment as approved by the state. Such wells may be either privately or publicly owned and may provide water to a single-family residence, a group of residences, or a community.

(h) For purposes of this section, underground storage tank as defined under IC 13-11-2-241 does not include tank combinations or more than a single underground pipe connection to a tank. (*Solid Waste Management Board; 329 IAC 9-2-1.2*)

SECTION 10. THE FOLLOWING ARE REPEALED: 329 IAC 9-1-27.4; 329 IAC 9-2-1.1.

Notice of First Meeting/Hearing

Under IC 4-22-2-24, IC 13-14-8-1, IC 13-14-8-2, and IC 13-14-9, notice is hereby given that on September 19, 2006, at 1:30 p.m., in the Indiana Government Center-South, 402 West Washington Street, Conference Center Room A, Indianapolis, Indiana, the Solid Waste Management Board will hold a public hearing on amendments to 329 IAC 9 concerning additional measures to protect ground water by requiring new and replaced tanks and piping to have secondary containment within one thousand (1,000) feet of any community public water supply system or potable drinking water well.

The purpose of this hearing is to receive comments from the public prior to preliminary adoption of these rules by the board. All interested persons are invited and will be given reasonable opportunity to express their views concerning the proposed amendments. Oral statements will be heard, but, for the accuracy of the record, all comments should be submitted in writing.

Additional information regarding this action may be obtained from Lynn West, Rules, Planning, and Outreach Section, Office of Land Quality, (317) 232-3593 or (800) 451-6027 (in Indiana).

Individuals requiring reasonable accommodations for

participation in this event should contact the Indiana Department of Environmental Management, Americans with Disabilities Act coordinator at:

Attn: ADA Coordinator

Indiana Department of Environmental Management

100 North Senate Avenue

Indianapolis, Indiana 46204-2251

or call (317) 232-3077 (V) or (317) 233-6565 (TDD). Speech and hearing impaired callers may contact IDEM via the Indiana Relay Service (711) or 1-800-743-3333. Please provide a minimum of 72 hours notification.

Copies of these rules are now on file at the Office of Land Quality, Indiana Department of Environmental Management, Indiana Government Center-North, 100 North Senate Avenue, 11th Floor, Indianapolis, Indiana and are open for public inspection.

Other Notices

INDIANA PROTECTION AND ADVOCACY SERVICES COMMISSION

The Indiana Protection and Advocacy Services (IPAS) Commission, whose mission is to protect and promote the rights of individuals with disabilities through empowerment and advocacy, will receive comments from interested persons concerning proposed priorities and objectives for 2006-2007, during a public meeting Aug. 12, 2006 from 10:00 AM - 11:00 AM, at the IPAS offices, 4701 N. Keystone Ave. Suite 222, Indianapolis, IN 26205. The proposed priorities may be viewed on the IPAS website or may be obtained by contacting IPAS. Persons wishing to attend who require disability accommodations are requested to notify Gary Richter, Support Services Director, of such needs by Aug. 1. www.in.gov/ipas 1-800-622-4845

INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

Title: Risk Integrated System of Closure Technical Guide & User's Guide

Identification Number: W0046

Date Originally Effective: February 15, 2001

Dates Revised: 10/15/2001, 4/20/2006, May 16, 2006

Other Policies Repealed or Amended:

Brief Description of Subject Matter: Technical Guide TPH Chapter provides a method for determining health based closure levels for total petroleum hydrocarbons (TPH).

Citations Affected: IC 13-12-3-2 – Environmental policy: remediation objectives; IC 13-23 – Underground Storage Tanks; 329 IAC 9 – Underground Storage Tanks; and 328 IAC 1 – Underground Storage Tank Financial Assurance Board (ELTF)

This nonrule policy document is intended solely as guidance and does not have the effect of law or represent formal Indiana Department of Environmental Management (IDEM) decisions or final actions. This nonrule policy document shall be used in conjunction with applicable laws. It does not replace applicable laws, and if it conflicts with these laws, the laws shall control. This nonrule policy document may be put into effect by IDEM 30 days after presentation to the appropriate board. Pursuant to IC 13-14-11.5, this policy will be available for public inspection for at least 45 days prior to presentation to the appropriate board. If the nonrule policy is presented to more than one board, it will be effective 30 days after presentation to the last. IDEM will submit the policy to the Indiana Register for publication. Revisions to the policy will follow the same procedure of presentation to the board and publication.

Health-Based Closure Level Determination of Total Petroleum Hydrocarbons (TPH) (This is a new chapter in the RISC document) may be viewed at <http://www.in.gov/idem/programs/land/risc/index.html>

Contact: Bob Moran, Indiana Department of Environmental Management, Office of Land Quality, 100 North Senate Avenue, Indianapolis, IN 46204, 317/232-4419, or e-mail bmoran@idem.IN.gov.

This new chapter will be effective June 15, 2006 (30 days after presentation to the board)

**DEPARTMENT OF STATE REVENUE
INFORMATION BULLETIN #97
INCOME TAX
JUNE 2006**

DISCLAIMER: Information bulletins are intended to provide non-technical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules and court decisions. Any information that is inconsistent with the law, regulations, or court decisions is not binding on either the Department or the taxpayer. Therefore, information provided in this bulletin should serve only as a foundation for further investigation and study of the current law and procedures related to its subject matter.

SUBJECT: Headquarters Relocation Tax Credit

REFERENCES: IC 6-3.1-30; and P.L.137-2006

INTRODUCTION

The Headquarters Relocation Tax Credit was originally passed in 2005 effective for taxable years beginning after December 31, 2006. P.L.137-2006 was subsequently passed making the credit effective for taxable years beginning after December 31, 2005. The credit is intended to provide an incentive for a business to relocate its corporate headquarters into Indiana.

I. DEFINITIONS

A. "Corporate headquarters" means the building where the principal offices of the principal executive officers of the business are located.

B. "Eligible business" means a business that is engaged in intrastate or interstate commerce, maintains a corporate headquarters outside Indiana, has not previously maintained a headquarters inside Indiana, and had annual worldwide revenues of at least one hundred million dollars (\$100,000,000) for the immediate preceding taxable year.

C. "Pass through entity" means an S Corporation, partnership, limited liability company, or a limited liability partnership.

D. "Qualifying project" means the relocation of the corporate headquarters from a location outside Indiana to a location in Indiana.

E. "Relocation costs" means the reasonable and necessary expenses incurred by the business for a project. The term includes

moving expenses, purchase of new or replacement equipment, capital investment costs, purchase lease or construction of buildings and land, infrastructure improvements and site development costs.

II. ENTITLEMENT TO THE CREDIT

A taxpayer that is an eligible business that completes a qualifying project, incurs relocation costs, and employs at least seventy-five (75) employees in Indiana is entitled to a credit against the taxpayer's state tax liability for the year in which the relocation costs are incurred.

The amount of the credit that the taxpayer is entitled to is fifty percent (50%) of the amount of the relocation costs incurred in the taxable year. However, the amount claimed may not result in an Indiana tax liability that is lower than the Indiana tax liability in the taxable year immediately proceeding the taxable year in which the taxpayer first incurred the relocation costs.

EXAMPLE: The relocation costs are ten million dollars (\$10,000,000). Therefore the amount of the credit is five million dollars (\$5,000,000). The taxpayer's tax liability for the year before the relocation costs were incurred was one million dollars (\$1,000,000). The current taxable year liability is calculated at one million seven hundred fifty thousand dollars (\$1,750,000). The amount of credit allowed in the first year is seven hundred fifty thousand dollars (\$750,000).

Any unused credit amount can be carried forward and applied to the nine (9) succeeding taxable years. A taxpayer is not entitled to a refund or carryback of any unused credit.

In future years the taxpayer will be allowed to apply the carry forward to any tax liability amount that exceeds the one million dollars (\$1,000,000) base year amount.

If a pass through entity is entitled to the credit, a shareholder, partner or member of the pass through entity is entitled to claim the credit. The amount that the shareholder, partner or member may claim is the percentage of the pass through entity's distributive income to which the shareholder, partner or member is entitled.

III. DETERMINATION OF ELIGIBLE EXPENSES

The Department is required to determine whether an expense resulted from the relocation of the business, and in making that determination shall consider whether the expense would have been incurred by the taxpayer if the business had not relocated to Indiana.

IV. CLAIMING THE TAX CREDIT

A taxpayer must claim the credit on the taxpayer's state tax return and must provide proof of the taxpayer's relocation costs, and proof that the taxpayer is employing at least seventy-five (75) people in the State of Indiana.

John Eckart
Commissioner

DEPARTMENT OF STATE REVENUE

02-990135.LOF

LETTER OF FINDINGS NUMBER: 99-0135 GROSS AND ADJUSTED GROSS INCOME TAX For Years 1992, 1993, 1994, and 1995

NOTICE: Under Ind. Code § 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 the 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.

ISSUES

I. Gross Income Tax — Lease Payments from Indiana

Authority: *Enterprise Leasing Co. of Chicago v. Indiana Dep't of State Revenue*, 779 NE.2d 1284 (Ind. Tax Ct. 2002), review denied.

Taxpayer protests the assessment of Gross Income Tax on auto lease payments sourced to Indiana.

II. Adjusted Gross Income Tax — Apportionment of income to Indiana

Authority: IC § 6-3-2-2

Taxpayer protests the proposed assessments based on an increased apportionment of Indiana income.

III. Adjusted Gross Income Tax — Addbacks of local taxes

Authority: 45 IAC 3.1-1-8; 45 IAC 17-3-1.1.(3)

Taxpayer protests the addback of local taxes to taxpayer's adjusted gross income.

STATEMENT OF FACTS

Taxpayer is primarily engaged in the business of retail leasing, retail installment lending, wholesale floor plan lending, third party servicing, and commercial lending such as mortgage and working capital loans (for auto dealers). Taxpayer also offers leasing

and installment lending businesses through various automobile dealerships throughout the United States. These activities are not performed in every state.

Taxpayer filed a protest of an assessment of gross income tax on lease payments and related income from the leases that the auditor sourced to Indiana. The taxpayer and Department determined that the facts related to the protest on lease arrangements were closely related to the *Enterprise Leasing* court case and deferred this Letter of Findings until the resolution of that case.

I. Gross Income Tax — Application to lease payments from Indiana

DISCUSSION

This issue was held pending the resolution of a court case, which has now been resolved. The decision by the tax court, *Enterprise Leasing Co. of Chicago v. Indiana Dep't of State Revenue*, 779 NE.2d 1284 (Ind. Tax Ct. 2002), review denied. By the Department's prior arrangement, taxpayer's protest of this issue is sustained pursuant to the court's holding in that case.

FINDING

Taxpayer's protest is sustained.

II. Adjusted Gross Income Tax — In-state sales

DISCUSSION

Taxpayer argues that other activity, aside from the leases at issue above, was improperly apportioned to Indiana. The relevant statute is IC 6-3-2-2, which states in relevant parts:

(a) With regard to corporations and nonresident persons, "adjusted gross income derived from sources within Indiana", for the purposes of this article, shall mean and include:

- (1) income from real or tangible personal property located in this state;
- (2) income from doing business in this state;
- (3) income from a trade or profession conducted in this state;
- (4) compensation for labor or services rendered within this state; and
- (5) income from stocks, bonds, notes, bank deposits, patents, copyrights, secret processes and formulas, good will, trademarks, trade brands, franchises, and other intangible personal property if the receipt from the intangible is attributable to Indiana under section 2.2 of this chapter.

...

(b) Except as provided in subsection (l), if business income of a corporation or a nonresident person is derived from sources within the state of Indiana and from sources without the state of Indiana, then the business income derived from sources within this state shall be determined by multiplying the business income derived from sources both within and without the state of Indiana by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator of which is three (3).

...

Taxpayer asserts that none of the other income apportioned to Indiana was related to Indiana activity. Aside from the income excluded under the holding referenced in Issue, I, taxpayer has made no showing that any other income was improperly sourced to Indiana. Taxpayer has failed to provide either an argument or documentation to refute the audit's findings and the protest is denied.

FINDING

Taxpayer's protest is denied.

III. State Gross Retail Tax — Use tax

DISCUSSION

Taxpayer argues that an audit adjustment to add back property taxes as required by 45 IAC 3.1-1-8 defining adjusted gross income and required addbacks of state and local taxes. Taxpayer offers no explanation as to why the addbacks were reported for two of the first two audit years and then subsequently not included for the remainder of the period.

Taxpayer's argument centers on 45 IAC 17-3-1.1(3) which is a Financial Institutions Tax definition of adjusted gross income and ultimately irrelevant to the Adjusted Gross Income Tax adjustment.

FINDING

Taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

0220020153.LOF

LETTER OF FINDINGS: 02-0153

Indiana Corporate Income Tax

For 1995 through 2000

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 the publication of a new document in the Indiana Register. The publication of the document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE

I. Lease/Sales Transactions – Gross Income Tax.

Authority: IC 6-2.1-1-2(a); IC 6-2.1-1-2(b); IC 6-2.1-2-2; IC 6-2.1-2-2(a); IC 6-2.1-2-2(a)(2); Enterprise Leasing v. Indiana Dept. of Revenue, 779 N.E.2d 1284 (Ind. Tax Ct. 2002); Comdisco, Inc. v. Indiana Dept. of Revenue, No. 49T10-9903-TA-19, 2002 Ind. Tax LEXIS 93 (Ind. Tax Dec. 18, 2002); 45 IAC 1.1-1-3(a), (b).

Taxpayer argues that the Department of Revenue erred when it determined that money received in the form of lease payments and money received from the sale of office equipment to Indiana customers was subject to gross income tax.

II. Ten-Percent Negligence Penalty – Tax Administration.

Authority: IC 6-8.1-10-2.1; IC 6-8.1-10-2.1(d); 45 IAC 15-11-2(b); 45 IAC 15-11-2(c).

Taxpayer maintains that the Department should exercise its discretionary authority to abate the ten-percent negligence penalty.

STATEMENT OF FACTS

Taxpayer is an out-of-state company in the business of leasing and selling tangible personal property. Taxpayer typically leases items of office equipment such as copiers, fax machines, and phone systems. Taxpayer leases or sells office equipment to Indiana customers. Taxpayer finances the sale of office equipment to Indiana customers. Taxpayer sells used office equipment to Indiana customers.

The Department of Revenue (Department) conducted an audit review of taxpayer's business records and found that taxpayer should have been paying Indiana Gross Income Tax (GIT) on the money received in the form of lease payments and money received from the sale of office equipment to Indiana customers. Accordingly, the Department assessed GIT for 1995 through 2000. Taxpayer disagreed with the assessments and submitted a protest to that effect. An administrative hearing was conducted during which taxpayer's representative explained the basis for the protest. This Letter of Findings results.

DISCUSSION

I. Lease/Sales Transactions – Gross Income Tax.

The Department found that taxpayer leased equipment to Indiana customers and concluded that the lease payments were subject to GIT. The audit report stated that, "Most of [taxpayer's] leases are true leases where the property is owned by them, depreciated by them, leased through them or one of their vendors, credit approved by them, and they retain title at the conclusion of the lease." In most cases, after the lease is concluded, the lessee has the right to purchase the item of equipment, but if the lessee decides not to buy the equipment, taxpayer "sells the product to someone else through his vendor in the state of Indiana or through [taxpayer's out-of-state office]."

In addition, the audit found that taxpayer had entered into "financing leases" which the audit described as "similar to an installment contract." Again, the audit found that taxpayer did not "subject any of these sales to the gross income tax." The audit concluded that the money taxpayer received from these sales was subject to GIT and assessed the tax accordingly.

According to taxpayer, its leasing business is conducted as follows:

A potential customer – interested in purchasing or leasing an item of office equipment – contacts an Indiana vendor. Customer decides on the specific item it wants to acquire. Vendor and customer agree on the cost of the equipment. Based upon preexisting "unwritten agreements" between taxpayer and each individual vendor, vendor provides customer a variety of lease options to customer including, presumably, the option of leasing the equipment from taxpayer. If customer decides to do business with taxpayer – and not one of taxpayer's competitors – vendor provides customer with a variety of lease options available through taxpayer. Among other lease or sales options, taxpayer provides a "non-cancelable lease, without a stated purchase option," a "90-day same as cash program," a "standard program with a 90 day deferment," and a "municipal program." In any case, it is the vendor's representative who acts as the intermediary soliciting the customer's lease or sales business on behalf of the taxpayer and describing taxpayer's sale or lease options to the Indiana customer.

After customer has decided to do business with taxpayer and after customer has decided which of taxpayer's lease/sales programs it wishes to choose, vendor supplies customer with the appropriate, blank paperwork; customer fills out a credit application and a "pre-drafted" lease/sales agreement. After customer fills out this paperwork, vendor faxes a copy to taxpayer. Upon receipt at taxpayer's out-of-state location, taxpayer either accepts or declines the proposed agreement.

If the agreement is accepted, vendor delivers the equipment from vendor's own stock to customer. If the delivered equipment is acceptable, customer accepts delivery, and taxpayer pays vendor for the cost of the equipment.

Taxpayer now owns the item of equipment because taxpayer bought the equipment from vendor. Customer thereafter pays money to taxpayer for the privilege of using that equipment at the customer's location or customer pays taxpayer in order to eventually acquire full ownership of the equipment.

Taxpayer maintains that its income from Indiana customers is not subject to gross income tax because it does not have an Indiana business situs.

Taxpayer states that it “has no employees or payroll located within the state of Indiana, nor any employees or agents that spend time in Indiana. [Taxpayer] does not have a sales-force that solicits business in Indiana and does not direct advertising into the Indiana market. All office functions are located [out-of-state]. [Taxpayer] has unwritten agreements with vendors all over the country for them to recommend [taxpayer] as the loan provider for the equipment.”

Indiana imposed a tax, known as the “gross income tax,” on the taxable gross income of taxpayer who is a resident or domiciliary of Indiana and on the taxable gross income from Indiana sources by a taxpayer who is not a resident or domiciliary of Indiana. IC 6-2.1-2-2. “Gross income” is defined to include “all the gross receipts a taxpayer receives... from the sale, transfer, or exchange of property, real or personal, tangible or intangible.” IC 6-2.1-1-2(a).

There is no apparent dispute that the money taxpayer received constitutes “gross income” under IC 6-2.1-1-2(a). The issue is whether the money was “derived from activities or businesses or any other sources within Indiana” pursuant to IC 6-2.1-2-2(a)(2).

In deciding whether the money taxpayer earned was derived from sources within Indiana, “[T]he Court must (1) isolate the transaction giving rise to the income (‘the critical transaction’), (2) determine whether the [taxpayer has] a physical presence in, or significant business activities within the taxing state (‘business situs’), and (3) determine whether the Indiana activities are related to the critical transaction and are more than minimal, not remote or incidental to the transaction (‘tax situs’).” Enterprise Leasing v. Indiana Dept. of State Revenue, 779 N.E.2d 1284, 1290 (Ind. Tax Ct. 2002).

A. Critical Transaction.

“The critical transaction is defined as the particular activity that gives rise to the gross income in dispute.” *Id.* In this case, the critical transactions are the various lease and sales agreements entered into between Indiana customers and out-of-state taxpayer.

B. Business Situs.

45 IAC 1.1-1-3(a), (b) provides that, “A ‘business situs’ arises where possession and control of a property right have been localized in some business or investment activity away from the owner’s domicile. A taxpayer may establish a business situs in many ways, including, but not limited to.... [o]wnership, leasing, rental, or other business activity connected with income-producing property....”

Taxpayer has established an Indiana business situs because it leases business equipment to Indiana customers (true leases); taxpayer has established an Indiana business situs because it finances the sale of office equipment to its Indiana customers (financing leases); taxpayer has established an Indiana business situs because it sells used office equipment – following conclusion of a true lease – to Indiana customers who are in the market for purchasing these items. In effect, taxpayer has established an Indiana business situs because it owns office equipment – located within Indiana – from which it derives rental income or from which derives income when it sells the equipment. These activities plainly fall within the purview of 45 IAC 1.1-1-3(a), (b) because taxpayer owns income-producing office equipment located within Indiana. Taxpayer has a “property right” in a “business or investment activity away from [taxpayer’s] domicile.” *Id.* The analysis is straightforward. Taxpayer has an Indiana business situs because taxpayer leases or finances the sale of new office equipment to Indiana customers, and taxpayer sells used office equipment to Indiana customers.

C. Tax Situs.

In Indiana, “[A] ‘business situs’... is insufficient by itself to impose tax on a nonresident’s income.” Enterprise Leasing, 779 N.E.2d at 1291-92. A taxpayer may have more than one “business situs.” *Id.* at 1292. “This is especially true for tangible property, especially mobile property such as... cars and trucks....” *Id.*

In order to establish whether taxpayer has an Indiana tax situs, “[The] Court must examine whether the Petitioners’ Indiana activities are related to the critical transaction and are more than minimal, not remote or incidental to the total transaction.” *Id.* In its argument, taxpayer concludes that its leasing and financing business is analogous to that of the petitioner-taxpayers in Enterprise Leasing, 779 N.E.2d 1284. In that case, the Tax Court found that an out-of-state company did not receive Indiana source income when it rented Indiana-titled cars to its customers; therefore, the court concluded that petitioners’ rental income was “not subject to Indiana’s gross income tax.” *Id.* at 1292. The court found that that money received from renting Indiana-titled cars was not Indiana source income because it was not the petitioners who decided to register and operate the cars within the state. *Id.* at 1291. Rather, it was the decision of the individual customers to register and operate the cars in Indiana. *Id.* The court found that the petitioners’ activities in sending the cars to its customers “did not rise to the level of ‘active participation’ in the ‘ownership, leasing, or rental’ of property in Indiana.” *Id.* The court determined that the “critical transaction” related to the leasing of the cars occurred at the petitioners’ out-of-state location. *Id.* at 1290. Therefore, because the petitioners’ activities within the state were “not more than minimal” and were “remote and incidental to the lease transaction from which [petitioners’] income [was] derived,” and because *the critical transaction occurred outside the state*, the petitioners did not have an Indiana “tax situs.” *Id.* at 1292. (*Emphasis added*). The court concluded that the petitioners’ lease income was not “derived from sources within Indiana” and was not subject to the state’s gross income tax. *Id.*

In addition, taxpayer cites to Comdisco, Inc. v. Indiana Dept. of Revenue, No. 49T10-9903-TA-19, 2002 Ind. Tax LEXIS 93 (Ind. Tax Dec. 18, 2002), in which the court found that income received from leasing “high technology and medical equipment” to customers within Indiana was not subject to gross income tax. *Id.* at *5. In Comdisco the court found that the petitioner/lessors only Indiana activity was “ownership of high technology equipment that [was] located pursuant to the lessees’ direction.” Comdisco, 2002

Ind. Tax LEXIS 93 at *22.

The Department is unable to agree that the decisions in either Enterprise or Comdisco are dispositive of the question of whether the taxpayer's receipts earned from the rental or sale of office equipment – brokered by representatives acting on behalf of the taxpayer – is subject to the gross income tax. In both Enterprise and Comdisco the fact that the tangible personal property happened to be located within Indiana was unrelated to the “critical transaction” which formed the basis for the petitioners' income. In taxpayer's situation, the rental and sales income is derived from immobile property located within this state and the “critical transaction[s]” – on which the taxpayer's income is predicated – were solicited and executed within the state.

The critical transactions consist of the agreements brokered between the customer and the vendors' representative. The vendors' representative – acting at the behest of taxpayer – solicits business on behalf of taxpayer from Indiana customers. When one of the vendors' representatives offers a prospective Indiana customer the opportunity to purchase or lease office equipment, that offer is made in Indiana to an Indiana customer; when one of the vendors' representatives solicits business on behalf of the taxpayer, negotiates the sales or lease cost on behalf of the taxpayer, and solicits credit information from the potential customer, those negotiations and solicitations occur at the Indiana location; when the paperwork is completed and customer finally accepts and signs the agreement, the customer does so while seated at a desk located in Indiana; when the Indiana vendor eventually delivers the office equipment – the “object” of each particular critical transaction – the vendor does so to a site specified in the lease or sale agreement.

Taxpayer's transactions are not analogous to the lease agreements in Enterprise. In that case, the court found that because the leased automobiles had little or no connection with the state of Indiana, the petitioner-lessor did not acquire an Indiana tax situs. Instead the leased automobiles were cast adrift into a stream of commerce by means of a “critical transaction” which occurred entirely outside the state. In taxpayer's own leasing and financing business, the critical transactions take place in this state and are facilitated by both the Indiana employees and the Indiana surrogate/agents acting on behalf of taxpayer. Unlike the automobiles in Enterprise, taxpayer's office equipment – the source of taxpayer's income – is determinedly fixed within this state.

Taxpayer has acquired both a business and tax situs within Indiana. Taxpayer earns money from Indiana customers attributable to transactions which – although given a final stamp of approval at an out-of-state location – are solicited, negotiated, and accepted at an Indiana location. There is a direct and immediate connection between the “critical transactions” and the office equipment the location of which is specified in each of the relevant transactions. The sales and lease income attributable to these same critical transactions is subject to Indiana's gross income tax.

FINDING

Taxpayer's protest is respectfully denied.

II. Ten-Percent Negligence Penalty – Tax Administration.

Taxpayer argues that its failure to report and pay gross income tax was not due to negligence and that the Department should exercise its discretion to abate the ten-percent negligence penalty.

IC 6-8.1-10-2.1 requires that a ten-percent penalty be imposed if the tax deficiency results from the taxpayer's negligence. Departmental regulation 45 IAC 15-11-2(b) defines negligence as “the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer.” Negligence is to “be determined on a case-by-case basis according to the facts and circumstances of each taxpayer.” *Id.*

IC 6-8.1-10-2.1(d) allows the Department to waive the penalty upon a showing that the failure to pay the deficiency was based on “reasonable cause and not due to willful neglect.” Departmental regulation 45 IAC 15-11-2(c) requires that in order to establish “reasonable cause,” the taxpayer must demonstrate that it “exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed....”

Taxpayer indicates that it relied on certain Tax Court decisions in deciding that it had no gross income tax exposure. Taxpayer believes that its facts “are nearly identical to those in the Indiana cases with presidential (sic) value... and therefore provide a reasonable basis for excluding [its] gross income for purposes of gross income tax.”

As noted above, the Department disagrees with taxpayer's position that it was not subject to gross income tax. Nonetheless, the Department is willing to agree that failure to remit the tax was due to “reasonable cause and not due to willful neglect.” IC 6-8.1-10-2.1(d).

FINDING

Taxpayer's protest is sustained.

DEPARTMENT OF STATE REVENUE

0420020609.LOF

LETTER OF FINDINGS: 02-0609

Indiana Sales and Use Tax For the Years 1999 and 2000

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 the publication of a new document in the Indiana Register. The publication of the document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUES

I. Miscellaneous Purchases of Tangible Personal Property – Use Tax.

Authority: IC 6-2.5-3-5(a); IC 6-8.1-5-1(b).

Taxpayer maintains that it is not responsible for paying use tax on certain items of tangible personal property because taxpayer paid sales tax to another state at the time the items were first purchased or because taxpayer has already self-assessed use tax on these items.

II. Riverboat Purchase – Use Tax.

Authority: IC 6-2.5-1-1 et seq.; IC 6-2.5-3-2; IC 6-2.5-3-2(a); Gregory v. Helvering 293 U.S. 465 (1935); Ind. Dep't of State Revenue v. Trump Indiana, Inc., 814 N.E.2d 1017 (Ind. 2004); Grand Victoria Casino & Resort v. Dept. of State Revenue, 789 N.E.2d 1041 (Ind. Tax Ct. 2003); Bethlehem Steel Corp. v. Ind. Dept. of State Revenue, 597 N.E.2d 1327 (Ind. Tax Ct. 1992).

Taxpayer argues that it is not subject to use tax on the cost of buying a riverboat because the boat was built in a state which provides a sales/use tax exemption and because the boat was received as a consideration-free capital contribution.

III. Computation Error.

Authority: IC 6-8.1-5-1(b).

Taxpayer maintains that it is entitled to an abatement of a use tax assessment because the audit misinterpreted an entry on its record of invoices.

IV. Ten-Percent Negligence Penalty.

Authority: IC 6-8.1-10-2.1; IC 6-8.1-10-2.1(d); 45 IAC 15-11-2(b); 45 IAC 15-11-2(c).

Taxpayer maintains that it is entitled to an abatement of the ten-percent negligence penalty because it did not intend to deliberately avoid the payment of taxes and because it did not act from negligence or an intentional disregard of the law.

STATEMENT OF FACTS

Taxpayer operates an Indiana riverboat along with an associated hotel, parking garage, golf course, pavilion, restaurants, and gift shop. During 2001, the Indiana Department of Revenue (Department) conducted an audit review of taxpayer's business and tax records. The audit review determined that taxpayer owed additional use tax. In November 2002, the Department issued a notice of "Proposed Assessment" to that effect. Taxpayer disagreed with the assessment and on December 2, 2002, submitted a protest. Following various delays and a change in taxpayer's representation, an administrative hearing was held during which taxpayer's representatives explained the basis for taxpayer's protest. This Letter of Findings results.

DISCUSSION

I. Miscellaneous Purchases of Tangible Personal Property – Use Tax.

Taxpayer maintains that the audit erroneously imposed use tax on certain tangible personal property for which taxpayer had paid sales tax to other states or for which it has already self-assessed use tax.

Taxpayer believes that it is entitled to an offsetting credit for amounts of use tax it paid to other states. IC 6-2.5-3-5(a) states that, "A person is entitled to a credit against the use tax imposed on the use storage or consumption of a particular item of tangible personal property equal to the amount, if any, of sales tax, purchase tax, or use tax paid to another state, territory, or possession of the United States for the acquisition of that property."

Taxpayer has responsibility for demonstrating the proposed assessment is incorrect. IC 6-8.1-5-1(b) provides that, "The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made."

Taxpayer indicates that it has provided invoices from out-of-state vendors each of which supports taxpayer's contention that it was billed for and paid sales tax on the items purchased from those out-of-state vendors.

The administrative hearing is not the venue for examining taxpayer's invoices and determining to what extent it is entitled to the specific relief requested. However, taxpayer has met its burden of demonstrating that the invoices – to the extent that those invoices were included in the material provided before or at the time of the hearing – should be reviewed by the audit division. Accordingly, the audit division is requested to review taxpayer's invoices and to make whatever adjustments the audit division deems warranted.

FINDING

Subject to review by the audit division, taxpayer's protest is sustained.

II. Riverboat Purchase – Use Tax.

Taxpayer's parent company entered into a contract with an Alabama shipyard for the construction of a riverboat. Parent company eventually accepted title to and delivery of the riverboat while the riverboat was located in Alabama. Parent company paid Alabama shipyard a substantial amount of money for the riverboat. Parent company's board of directors arranged to transfer the riverboat to taxpayer as a "capital contribution, for no consideration." The riverboat was piloted into international waters at which

time financial responsibility and ownership interest was formally transferred from parent company to taxpayer. Thereafter – with ownership interest firmly vested in taxpayer – the riverboat was sailed up the Mississippi River to the final Indiana docking point.

Based upon taxpayer’s description of the events noted above, taxpayer maintains that it does not owe use tax on the cost of the riverboat because it did not pay anything for the riverboat.

Indiana imposes a sales tax on retail transactions and a complimentary use tax on tangible personal property that is stored, used, or consumed in the state. IC 6-2.5-1-1 et seq. The use tax “is imposed on the storage, use, or consumption of tangible personal property in Indiana if the property was acquired in a retail transaction, regardless of the location of that transaction or of the retail merchant making that transaction.” IC 6-2.5-3-2.

Taxpayer states that it is not subject to use tax because the riverboat was received in the form of a “capital contribution” from its parent company. If taxpayer’s argument is understood correctly, parent company purchased the riverboat and then “contributed” the riverboat to taxpayer. According to taxpayer, because it did not obtain the riverboat in a “retail transaction,” taxpayer has no use tax liability.

In Ind. Dep’t of State Revenue v. Trump Indiana, Inc., 814 N.E.2d 1017 (Ind. 2004), the Indiana Supreme Court determined that a riverboat was tangible personal property the acquisition of which was subject to use tax. Taxpayer argues that its parent company acquired the riverboat from the shipyard, that the riverboat was transferred to taxpayer in the form of a “capital contribution,” and that the intervening transaction immunized taxpayer from paying use tax. Taxpayer points to the Tax Court’s decision in Grand Victoria Casino & Resort v. Dept. of State Revenue, 789 N.E.2d 1041 (Ind. Tax Ct. 2003) for support of its position that tangible personal property received in the form of a capital contribution is not subject to use tax. In that case, petitioner Grand Victoria was a company that was formed as the result of the merger of two predecessor companies. Id. at 1043. When the two predecessor companies merged, they made a capital contribution – consisting of a riverboat – to Grand Victoria, the successor company. Id. The Tax Court agreed with petitioner’s position that the transfer of the riverboat was not subject to sales tax, “because the capital contribution was a transfer of property without consideration... [and] does not constitute selling at retail and therefore is not subject to sales tax.” Id. at 1046. In addition, the court went on to reject the Department’s alternative argument – that the petitioner’s riverboat was subject to use tax – because “a licensed riverboat is real property.” Id. at 1048 n.9.

The Department is unwilling to agree that the Tax Court’s decision in Grand Victoria is dispositive of the issue here in question. As noted above, the Indiana Supreme Court has determined that – for sales and use tax purposes – a “casino riverboat, like any other boat, is ‘tangible personal property.’” Trump Indiana, 814 N.E.2d at 1021.

The issue is whether taxpayer’s particular acquisition of its own riverboat is subject to the state’s use tax. IC 6-2.5-3-2(a) states that, “An excise tax, known as the use tax, is imposed on the storage, use, or consumption of tangible personal property in Indiana if the property was acquired in a retail transaction, regardless of the location of that transaction or of the retail merchant making that transaction.” Plainly, the casino riverboat is “tangible personal property.” Plainly, the riverboat was acquired in a “retail transaction” because parent company paid the Alabama shipyard millions of dollars in exchange for the vessel. Plainly parent company did not pay Alabama sales tax at the time it paid for the completed riverboat because Ala. Stat. § 40-23-4(12) exempts such vessels from Alabama tax. Nevertheless, taxpayer relies on the proposition that parent company’s transitory ownership and intervening transfer of the riverboat to taxpayer insulates taxpayer from use tax liability.

The Department is unable to agree that taxpayer’s argument is supported by either law or common sense. The fact that parent company bought the riverboat on behalf of taxpayer and that parent company officially transferred ownership of the vehicle during the vessel’s brief sojourn in the Gulf of Mexico is little more than an empty formality devoid of either practical or legal substance. As noted in Bethlehem Steel Corp. v. Ind. Dept. of State Revenue, 597 N.E.2d 1327 (Ind. Tax Ct. 1992), “In Indiana, tax consequences generally are determined by the substance rather than the form of a transaction.” Id. at 1331. (A corporate business activity undertaken merely for the purpose of avoiding taxes is without substance and “[t]o hold otherwise would be to exalt artifice above reality and to deprive the statutory provision in question of all serious purpose.” Gregory v. Helvering 293 U.S. 465 (1935)).

IC 6-2.5-3-2 has a “serious purpose,” and use tax liability – whether for a lawn mower, a refrigerator, or riverboat – is not lightly circumvented. The riverboat was acquired in a retail transaction and was transferred to Indiana. Taxpayer now enjoys the “use” and benefit of that riverboat. The riverboat is subject to Indiana use tax.

FINDING

Taxpayer’s protest is respectfully denied.

III. Computation Error.

Taxpayer states that the Department erred in assessing use tax on particular tangible personal property. Specifically, taxpayer claims the audit misread a 2000 journal entry as indicating the tangible personal property cost \$234,000 when, in fact, the item cost \$23,400. To that end, taxpayer has supplied a copy of an invoice indicating the purchase price of the item was \$23,400. As set out in Part I above, “The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made.” IC 6-8.1-5-1(b). Taxpayer has met its burden of demonstrating that the audit division should revisit this particular issue and make whatever adjustment the audit division deems warranted.

FINDING

Subject to review by the audit division, taxpayer’s protest is sustained.

IV. Ten-Percent Negligence Penalty.

Taxpayer maintains that it has established reasonable cause for failing to pay use tax on the items protested, that it did not willfully neglect its duty to pay use tax, and that it relied on established law in determining that it did not owe use tax on the items assessed. Therefore, taxpayer believes that it is entitled to abatement of the ten-percent negligence penalty.

IC 6-8.1-10-2.1 requires that a ten-percent penalty be imposed if the tax deficiency results from the taxpayer's negligence.

Departmental regulation 45 IAC 15-11-2(b) defines negligence as "the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer." Negligence is to "be determined on a case-by-case basis according to the facts and circumstances of each taxpayer." Id.

IC 6-8.1-10-2.1(d) allows the Department to waive the penalty upon a showing that the failure to pay the deficiency was based on "reasonable cause and not due to willful neglect." Departmental regulation 45 IAC 15-11-2(c) requires that in order to establish "reasonable cause," the taxpayer must demonstrate that it "exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed...."

As noted above in parts I and II, taxpayer is entitled to a correction of the use tax assessment to the extent that it has supplied additional information or the extent that the audit may have made an error in its computation. It follows then, that the ten-percent negligence penalty attached to those particular amounts will resolve itself because any correction in the assessment will lead to a correction in the amount of penalty. Nonetheless, the bulk of the assessment stems from taxpayer's failure to self-assess use tax at the time it – or its parent company – acquired the riverboat. Although, taxpayer's argument is not totally fanciful, the Department is unable to agree that taxpayer exercised "ordinary business care and prudence..." "when taxpayer concluded – without seeking guidance from the Department in the form of a formal or informal ruling – that it could wholly avoid use tax liability by gaining control of a multi-million dollar riverboat as a "capital contribution" and thereafter make "use" of that riverboat within Indiana.

FINDING

Taxpayer's protest is respectfully denied.

DEPARTMENT OF STATE REVENUE

02-20030166.LOF

LETTER OF FINDINGS NUMBER: 03-0166**Adjusted Gross Income Tax****For the Year 1998**

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 the 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.

ISSUES**I. Business / Non-business Classification – Adjusted Gross Income Tax.**

Authority: Ind. Code § 6-3-1-20; Ind. Code § 6-3-1-21; Ind. Code § 6-3-2-2; I.R.C. § 338; *May Dep't Stores Co. v. Indiana Dep't of State Revenue*, 749 N.E.2d 651 (Ind. Tax 2001).

Taxpayer protests the reclassification of income derived from an I.R.C. § 338(h)(10) election from business income to nonbusiness income.

STATEMENT OF FACTS

Sub W was a corporation based in Indiana. For several years prior to 1998, Sub W and a number of other corporations were wholly owned by a parent corporation which filed federal consolidated income tax returns; however, Sub W filed separate Indiana income tax returns.

In 1996, Sub W's parent corporation was acquired by another corporation ("Acquirer"). Because Acquirer was not based in the United States, Sub W and other acquired corporations could not file consolidated income tax returns. Taxpayer and two other subsidiaries were eligible to file consolidated returns in Indiana. On November 30, 1997, Taxpayer and other domestic companies owned by Acquirer were contributed to a new company ("New Company"). New Company was eligible to file a consolidated federal income tax return, of which Taxpayer was the reporting company.

On December 26, 1997, Sub W was sold to an unrelated corporation as part of an agreement entered into on November 17, 1997. As a result of the purchase, New Company made an election under I.R.C. § 338(h)(10) to treat the sale of Sub W's stock as a deemed sale of Sub W's assets for the fair market value of the stock. The effect of this election was to cause Sub W to realize income on the deemed sale of its assets and include that income on New Company's consolidated federal income tax return, while Sub W received a stepped-up basis in its assets.

For the first and only time as part of Taxpayer's consolidated group, Taxpayer filed a consolidated return including Sub W and

treating the gains from the I.R.C. § 388(h)(10) election as business income. Sub W was not included on a consolidated return or a unitary return for several years (possibly never) prior to Taxpayer's return for the year at issue. The Department, however, determined that the sale of assets was in fact non-business income allocable to Sub W's commercial domicile, Indiana. Taxpayer filed a protest, and a hearing was held.

I. Business / Non-business Classification – Adjusted Gross Income Tax

DISCUSSION

In general, the sale of stock in a corporation ("target corporation"), such as Sub W's sale in this protest, results in income to the shareholders that sold the stock. The target corporation retains its basis in the underlying assets.

Generally, if a corporation liquidates its assets, it is treated as selling its assets to its shareholders at the fair market value of the assets, and realizes income or loss accordingly. I.R.C. § 336. The shareholders receive a basis in the assets received equal to the fair market value of the asset at the time of liquidation. I.R.C. § 334. This shall be called "shareholder treatment."

However, a liquidation of a corporation's assets to its parent is ordinarily results in the liquidating corporation not realizing any gain or loss on the sale of its assets, but the parent retains the basis in the assets that the liquidating corporation had in those assets. I.R.C. §§ 332, 337.

Under I.R.C. § 338(a), a purchasing corporation of a target corporation may elect shareholder treatment with respect to its assets. The assets in the deemed liquidation are treated as having the same fair market value of the stock purchased (subject to certain exceptions not material to this case), and are being treated as being distributed back to the target corporation the day after acquisition. Thus, the target corporation is treated as realizing gain or loss on its assets, and it receives a stepped-up (or stepped-down, in rare cases) basis in its assets.

Under I.R.C. § 338(h)(10), shareholder treatment is permissible for the seller's consolidated group. Thus, the gain or loss from the deemed liquidation under § 338(a) is recognized by the consolidated group. However, unlike regular shareholders who are treated as selling their stock for the value of the assets received in liquidation under I.R.C. § 331, the seller's consolidated group does not realize gain or loss from the sale of stock. In the transaction from which this protest arose, New Company made a 338(h)(10) election with respect to the sale of Sub W, and thus Sub W was treated as liquidating its assets on December 26, 1997, and Sub W was treated as realizing income on this sale for federal income tax purposes, while New Company included this income on New Company's consolidated federal income tax return. The question for Indiana is whether the income from the deemed liquidation of Sub W's assets is business income or non-business income. Further, if the income is treated as business income, an issue arises whether Taxpayer's return fairly reflects Indiana income and whether appropriate remedial measures are warranted.

Ind. Code § 6-3-1-20 provides:

The term "business income" means income arising from transactions and activity in the regular course of the taxpayer's trade or business and includes income from tangible and intangible property if the acquisition, management and disposition of the property constitutes integral parts of the taxpayer's regular trade or business.

Conversely, Ind. Code § 6-3-1-21 provides that "nonbusiness income" means all income other than business income. Under the provisions of Ind. Code § 6-3-2-2, business income of a corporation is subject to apportionment to Indiana, while nonbusiness income is generally allocable to the corporation's domicile.

In *May Dep't Stores Co. v. Indiana Dep't of State Revenue*, 749 N.E.2d 651 (Ind. Tax 2001), the court determined that business income was defined by two tests. The first test, the transactional test looks at

- (1) the frequency and regularity of similar transactions;
- (2) the former practices of the business; and
- (3) the taxpayer's subsequent use of the income.

Id. at 658-659.

In *May*, a corporation that owned several large department store chains purchased a rival department store chain. As a result of the purchase, an antitrust case was launched against the corporation. In settlement of the antitrust claim, the corporation sold the assets of one of its divisions. As a result of the asset sale, the corporation realized a gain that it treated as nonbusiness income, allocable to the corporation's domicile; however, the Indiana Department of State Revenue determined that the income was business income apportionable to Indiana and other states. The court held that, because the sale of the assets was a one-time, extraordinary transaction, the sale did not meet the transactional test for business income. *Id.* at 664. Applying the test from *May*, the deemed asset sale of Sub W did not meet the transactional test because the deemed sale of Sub W's assets was a one-time occurrence, rather than part of Sub W's regular business activities.

The second test, the functional test, "dictates that acquisition, management, use or rental, and disposition of property must constitute integral parts of regular business operations." *Id.* at 660 (emphasis added). In *May*, the court noted that the sale of the assets of the division in question was done to benefit a competitor, rather than the corporation that previously owned the division. As a result, the sale could not have been an integral part of the corporation's business, and therefore the sale failed to meet the functional agreement. *Id.* at 665.

Here, the property from which Sub W realized the income at issue was clearly part of its overall business and was generated

as part of its overall business enterprise (goodwill). As such, the income from the deemed sale of Taxpayer was business income within the meaning of Ind. Code § 6-3-1-20.

However, Sub W's situation was an unusual situation under which Indiana law is not entirely clear. Here was Sub W's scenario: 1989-1996—Sub W is owned by a previous owner. Sub W is part of a federal consolidated return but files separate Indiana returns.

1996- November 30, 1997—Sub W is owned by Acquirer. Sub W is ineligible to be part of a consolidated group; however, three subsidiaries are eligible for consolidation for Indiana purposes. (Taxpayer, Sub 1, Sub 2).

November 17, 1997—An unrelated company agrees to purchase Sub W.

November 30, 1997—Sub W's and another subsidiary's (Sub 3) ownership are changed within their affiliated group to New Company, removing the obstacle that prohibited its inclusion on a consolidated return.

December 1, 1997-December 26, 1997—Sub W is part of an affiliated group with Taxpayer, Sub 1, Sub 2, and Sub 3.

December 26, 1997—Sub W's sale to an unrelated third party is completed.

December 27, 1997-March 30, 1998—Taxpayer, Sub 1, Sub 2, and Sub 3 are part of an affiliated group.

Under federal law, it is clear what happens: Taxpayer, Sub 1 and Sub 2 include all of their income on a consolidated return. Sub 3 files a separate return for the period prior to December 1, and includes its income on or after December 1 on a consolidated return. Sub W files a separate return for the period prior to December 1, includes its income from December 1 to December 26 on the consolidated return, and then files yet another short-year return (or includes its income on its buyer's affiliated return) for the period after December 26.

Under Ind. Code § 6-3-2-2(*I*), the Department may take various remedial measures to fairly represent Taxpayer's and Sub W's income from Indiana sources for Taxpayer's and Sub W's business activity. In addition to three methods listed in subsection (*I*), the Department may also employ "any other method to effectuate an equitable allocation and apportionment of the taxpayer's income." Ind. Code § 6-3-2-2(*I*)(4).

While the general rule for consolidated returns is that the "standard method" (i.e., the members of the consolidated group are considered as one business for tax purposes), the current case requires a "stacked" method (i.e., each company Indiana income for Indiana purposes is determined separately, then added together to reach the consolidated group's overall Indiana income) with respect to Sub W due to the normal method's significant underreporting of Indiana income. Sub W historically had an Indiana apportionment factor of approximately 90 percent. Sub W sought to offset its income with business deductions for salaries, equipment, and other necessary expenses for its entire history until November 30, 1997. However, Sub W's sale, agreed to prior to its membership in the consolidated group, resulted in a \$120,000,000 gain—derived largely from Indiana sources—transforming into a \$9,000,000 gain (basically, computing the income and apportionment factors with Sub W in the consolidated group, and then without Sub W in the consolidated group). In effect, Sub W has sought to benefit from deducting 90 percent of its expenses for Indiana tax purposes for years, but the resulting income generated by the sale of its assets—the converse of its deductions—is only reported at about eight percent of Sub W's total income. Treating Sub W as a separate entity from the rest of the consolidated group would fairly reflect the income of Sub W from Indiana sources in two ways. One, it would reflect the fact that Sub W had always been a separate filer for several years, even when it was eligible to file federal consolidated returns, and had no tax relationship with the other members of the consolidated group other than 26 days in which Sub W's sale to a third party was a foregone conclusion. Second, it would prevent the dilution of Sub W's income, mostly derived from Indiana sources, by increasing the apportionment factor for the income in question from roughly 8 percent to 90 percent—its historical apportionment factor. This method is the best reflection of Sub W's and Taxpayer's income from Indiana sources.

FINDING

Taxpayer's protest is sustained with respect to the classification of income as business income. Taxpayer's protest is denied with respect to the apportionment methodology used by Taxpayer rather than the method set forth in this letter of findings.

DEPARTMENT OF STATE REVENUE

0220040067.LOF

LETTER OF FINDINGS NUMBER: 04-0067

Income Tax

For Tax Years 1999-2001

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 the 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.

ISSUES**I. Adjusted Gross Income Tax—Combined Filing Status**

Authority: Harrington v. State Board of Tax Commissioners, 525 N.E. 2d 360 (Ind. Tax 1988); Johnson v. Kosciusko County Drainage Board, 594 N.E. 2d 798 (Ind. App. 1992); IC 6-3-2-2; IC 6-8.1-5-1

Taxpayer protests the Department's decision to require filing a combined return.

II. Tax Administration—Negligence Penalty

Authority: IC 6-8.1-10-1; IC 6-8.1-10-2.1; 45 IAC 15-11-2

Taxpayer protests the imposition of a ten percent negligence penalty.

STATEMENT OF FACTS

Taxpayer operates businesses at several Indiana locations. As the result of an audit, the Indiana Department of Revenue ("Department") determined that taxpayer should file a combined return with related companies forming a unitary group and issued proposed assessments. The related companies interact with each other in a variety of ways, including filing as a consolidated group for Federal income purposes, and taxpayer does not disagree that there is a unitary group. Taxpayer protests the determination that it should file combined returns, the proposed assessments, and the negligence penalty. Further facts will be supplied as required.

I. Adjusted Gross Income Tax—Combined Filing Status**DISCUSSION**

Taxpayer protests the determination that it should file combined returns with related companies in the unitary group. Taxpayer also protests the imposition of additional adjusted gross income tax for the tax years in question. The Department conducted an audit of taxpayer and determined that a combined return was necessary to fairly reflect the unitary group's income derived from sources within the state of Indiana. Both taxpayer and the Department agree that the affiliated companies constitute a unitary group. Taxpayer believes that the existence of a unitary group does not automatically require combined filing and that its method of filing as a single company fairly reflected taxpayer's Indiana source income. Taxpayer offers several arguments in support of its protest.

First, taxpayer states that the Department cannot force taxpayer to report its Indiana taxable income on a combined basis without first providing evidence that the separate filing does not fairly reflect Indiana source income. The Department refers to IC 6-8.1-5-1(b), which explains that the notice of proposed assessment is itself prima facie evidence that the Department's claim for unpaid tax is valid and that the burden of proving the claim wrong rests with the taxpayer. Nevertheless, the audit report does list the relationships of the companies involved and provides calculations explaining how the assessments were reached.

Next, taxpayer states that the Department cannot simply force a taxpayer to file a combined return without first showing that the filing method it used does not fairly reflect or represent Indiana source income. The relevant statute is IC 6-3-2-2, which states in relevant parts:

(a) With regard to corporations and nonresident persons, "adjusted gross income derived from sources within Indiana", for the purposes of this article, shall mean and include:

- (1) income from real or tangible personal property located in this state;
- (2) income from doing business in this state;
- (3) income from a trade or profession conducted in this state;
- (4) compensation for labor or services rendered within this state; and
- (5) income from stocks, bonds, notes, bank deposits, patents, copyrights, secret processes and formulas, good will, trademarks, trade brands, franchises, and other intangible personal property if the receipt from the intangible is attributable to Indiana under section 2.2 of this chapter.

...

(b) Except as provided in subsection (I), if business income of a corporation or a nonresident person is derived from sources within the state of Indiana and from sources without the state of Indiana, then the business income derived from sources within this state shall be determined by multiplying the business income derived from sources both within and without the state of Indiana by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator of which is three (3).

...

(I) If the allocation and apportionment provisions of this article do not fairly represent the taxpayer's income derived from sources within the state of Indiana, the taxpayer may petition for or the department may require, in respect to all or any part of the taxpayer's business activity, if reasonable:

- (1) separate accounting;
- (2) the exclusion of any one (1) or more of the factors;
- (3) the inclusion of one (1) or more additional factors which will fairly represent the taxpayer's income derived from sources within the state of Indiana; or
- (4) the employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.

(m) In the case of two (2) or more organizations, trades, or businesses owned or controlled directly or indirectly by the same

interests, the department shall distribute, apportion, or allocate the income derived from sources within the state of Indiana between and among those organizations, trades, or businesses in order to fairly reflect and report the income derived from sources within the state of Indiana by various taxpayers.

...

(o) Notwithstanding subsections (l) and (m), the department may not, under any circumstances, require that income, deductions, and credits attributable to a taxpayer and another entity be reported in a combined income tax return for any taxable year, if the other entity is:

(1) a foreign corporation; or

(2) a corporation that is classified as a foreign operating corporation for the taxable year by section 2.4 of this chapter.

(p) Notwithstanding subsections (l) and (m), the department may not require that income, deductions, and credits attributable to a taxpayer and another entity not described in subsection (o)(1) or (o)(2) be reported in a combined income tax return for any taxable year, unless the department is unable to fairly reflect the taxpayer's adjusted gross income for the taxable year through use of other powers granted to the department by subsections (l) and (m).

Taxpayer's protest states:

IC 6-3-2-2(l) grants the Department authority to force a combined filing **if, and only if**, the statutory apportionment method used "...does not fairly represent the taxpayer's income derived from sources within the state of Indiana...."

Taxpayer then states:

This precondition is reemphasized later in the same statute, which states: "...the department may not require that income, deductions, and credits attributable to a taxpayer and another entity...be reported in a combined return **UNLESS** the department is unable to fairly reflect the taxpayer's adjusted gross income...." IC 6-3-2-2(p)(emphasis added).

As IC 6-3-2-2(l)(4) plainly states, the Department is permitted to employ any other method to effectuate an equitable allocation and apportionment of the taxpayer's income. Also, as previously explained, the audit report includes calculations detailing how the Department determined the amounts of the proposed assessments. The auditor used the apportionment methods provided in IC 6-3-2-2 to determine the Indiana apportionment factor. As explained in the audit report, the Department believes that a combined return is the only proper method to fairly allocate and apportion this taxpayer's income, as provided in IC 6-3-2-2(p)

Taxpayer refers to a previous Letter of Findings (LOF) issued to an unrelated party in which the Department decided that the taxpayer should not file a combined return. In that LOF, the Department determined that most of the companies in that unitary group did not have nexus with Indiana and had no Indiana source income. The Department ruled that since the companies had no Indiana source income, but did have out-of-state losses, the only reason to include those companies would be to dilute income received by the two companies which did have Indiana source income. Since this would not fairly reflect Indiana adjusted gross income tax, the Department denied that taxpayer's protest to file a combined return.

Taxpayer believes that in the instant case, since it too has companies with no Indiana nexus, then those companies should not be included in a combined return. The fundamental difference is that here the non-Indiana nexus companies do have Indiana-source income. Taxpayer protests that merely being in a unitary group does not automatically require combined filing. Taxpayer is correct that unitary status is not the sole determining factor. However, combined filing is required if members of a unitary group are deriving income from Indiana sources. In this case, members of the unitary group are deriving income from Indiana sources and combined filing is required to fairly reflect the group's Indiana adjusted gross income tax, as provided by the various subsections of IC 6-3-2-2.

Taxpayer also protests that the Department has not promulgated regulations that specifically set forth objective standards to determine whether a taxpayer's use of the statutory apportionment scheme does or does not fairly reflect their Indiana source income. Taxpayer refers to several court cases to establish that Indiana has an "ascertainable standards" rule requiring state agencies to set out rules for those who may have contact with those agencies. In Harrington v. State Board of Tax Commissioners, 525 N.E. 2d 360 (Ind. Tax 1988), the court explained:

In order to satisfy due process, an administrative decision must be in accord with previously stated, ascertainable standards. This requirement is to make certain that administrative decisions are fair, orderly and consistent rather than irrational and arbitrary. The standards should be written with sufficient precision to give fair warning as to what the agency will consider in making its decision. And finally, the standards should be readily available to those having potential contact with the administrative body.

Id., at 361.

In Johnson v. Kosciusko County Drainage Board, 594 N.E. 2d 798, 803 (Ind. App. 1992), the court further clarified, "However, these standards need only be as specific as circumstances permit considering the purpose to be accomplished." The Department believes that its regulations are as specific as circumstances permit considering their purpose. Taxpayer believes that the Department's regulations do not meet this standard, but offers insufficient evidence and analysis to support this position.

Taxpayer also protests that the audit does not give credit for taxes already paid by the previously single-filing member of the unitary group. These taxes flow from Indiana source income. The Indiana source income is included in the apportionment formula used to reach the unitary group's Indiana apportionment percentage. Therefore, taxpayer should get credit for taxes already paid on Indiana source income for these tax years.

Nonrule Policy Documents

In conclusion, the Department is permitted to require combined filing by a unitary group if it fairly reflects Indiana source income, under the various provisions of IC 6-3-2-2. In this case, combined filing does fairly reflect Indiana source income of the unitary group. The proposed assessment is prima facie evidence that the claim for unpaid tax is correct, and the burden is on the taxpayer to prove the proposed assessment incorrect, under IC 6-8.1-5-1(b). Taxpayer has not met this burden. The Department's regulations meet the "ascertainable standards" requirement of Harrington, by being as specific as circumstances permit considering their purpose, as explained in Johnson. Taxes previously paid on Indiana source income should be credited and taken into account when calculating the unitary group's assessment.

FINDING

Taxpayer's protest is denied regarding combined filing status and sustained regarding credit for taxes previously paid.

II. Tax Administration—Negligence Penalty

DISCUSSION

The Department issued proposed assessments and the ten percent negligence penalty and interest for the tax years in question. Taxpayer protests the imposition of penalty and interest. Taxpayer states that interest should be calculated on the amount of tax left after it is credited with taxes previously paid by the single filer member of the unitary group. With regard to interest, the Department refers to IC 6-8.1-10-1, which states in relevant part:

(a) If a person fails to file a return for any of the listed taxes, fails to pay the full amount of tax shown on his return by the due date for the return or the payment, or incurs a deficiency upon a determination by the department, the person is subject to interest on the nonpayment.

...

(e) The department may not waive the interest imposed under this section.

Since taxpayer incurred a deficiency upon a determination by the Department, as explained in Issue I, the Department may not waive interest under IC 6-8.1-10-1. However, the interest should be calculated on the correct amount of tax, which would constitute the underpayment after crediting tax already paid.

With regard to the penalty, the Department refers to IC 6-8.1-10-2.1(a), which states in relevant part:

If a person:

...

(3) incurs, upon examination by the department, a deficiency that is due to negligence;

...

the person is subject to a penalty.

The Department refers to 45 IAC 15-11-2(b), which states:

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

45 IAC 15-11-2(c) provides in pertinent part:

The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 if the taxpayer affirmatively establishes that the failure to file a return, pay the full amount of tax due, timely remit tax held in trust, or pay a deficiency was due to reasonable cause and not due to negligence. In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section.

In this case, taxpayer incurred a deficiency which the Department determined was due to negligence under 45 IAC 15-11-2(b), and so was subject to a penalty under IC 6-8.1-10-2.1(a). Taxpayer has affirmatively established by documentation and explanation that its failure to pay the deficiency was due to reasonable cause and not due to negligence, as required by 45 IAC 15-11-2(c). The interest cannot be waived, under IC 6-8.1-10-1, but will be calculated on the amount of unpaid tax after credit is given for taxes already paid. The negligence penalty shall be waived.

FINDING

Taxpayer's protest is sustained.

DEPARTMENT OF STATE REVENUE

02-20040124.LOF

LETTER OF FINDINGS NUMBER: 04-0124

Corporate Income Tax

For Tax Years 1996 and 2000

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 the 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.

I. Corporate Income Tax—Consolidated Return

Authority: IC 6-8.1-5-1(b); 45 IAC 15-5-3(b); IC 6-3-4-14; IC 6-3-2-2(l)

Taxpayer protests that it should be included in the Indiana consolidated return.

II. Tax Administration—Negligence Penalty and Interest

Authority: IC 6-8.1-10-2.1; 45 IAC 15-11-2; IC 6-8.1-10-1(e)

Taxpayer protests the imposition of a ten percent negligence penalty and interest.

STATEMENT OF FACTS

Taxpayer is a Delaware corporation that is headquartered in California. More facts will be provided as needed below.

I. Corporate Income Tax—Consolidated Return

DISCUSSION

Before examining the taxpayer's protest, it should be noted that the *taxpayer* bears the burden of proof. IC 6-8.1-5-1(b) states in pertinent part:

The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made.

The Indiana Administrative Code also states "[t]he burden of proving that a proposed assessment is incorrect rests with the taxpayer...." 45 IAC 15-5-3(b).

The auditor stated the following regarding the taxpayer:

[The taxpayer's] function is to provide management services that includes, to supervise and maintain business operations at [Company X] and to promote sales. Management fees were paid to [taxpayer] only in 1996 and 1997.... In 1998 and 2000 [taxpayer's] only income was from a nominal amount of interest income. [Taxpayer] does not have nexus in Indiana nor does it have any income from Indiana sources. The management services, when performed, were performed in California. Its income, losses, apportionment factors are being deleted from the tax returns.

Regarding the taxpayer's argument, it should be noted that taxpayer's initial protest letter and its subsequent protest letter offer what appear to be different arguments (the former unitary, the subsequent consolidated). The taxpayer in the subsequent letter (dated February 23, 2006) states:

Taxpayer intends that this [2/23/06 letter] Amended Protest and Request for Hearing relate back to the Original Protest and amend same to set forth the following grounds for relief which shall *supersede and strike the Grounds for Taxpayer's Disagreement found in its Original Protest....*

(*Emphasis added*). Thus the arguments from the "Original Protest" letter are not addressed in this Letter of Finding, since the taxpayer in effect told the Department to disregard the initial ("Original Protest") letter.

IC 6-3-4-14 provides that, "An affiliated group of corporations shall have the privilege of making a consolidated return with respect to the taxes imposed by IC 6-3." Thus the taxpayer argues that it "should be included in the consolidated Indiana Return for the Audit Period." Taxpayer states the following:

[Taxpayer] ("Designated Agent") was a Delaware corporation with its commercial domicile located in Yorba Linda, California. During the Years-at-Issue, Designated Agent was engaged in several business activities within the state of Indiana, including, but not limited to; receipt of management fees from management services it performed for [Company X], its subsidiary, located in Indiana; employment of one employee at [Company X]; reimbursement of travel expenses for multiple officers who met, on several occasions, at the [Company X] facility; the Guarantee and payment of rent obligations on behalf of [Company X] for third-party asset lease obligations in Indiana; payment of royalty expenses on behalf of [Company X] for third-party royalty agreements in Indiana; payment on behalf of [Company X] for certain 1997 real estate and personal property taxes located in Indiana; payment of employee life insurance premiums on behalf of the [Company X] facility in Indiana; and receipt of interest income from loans to [Company X] where the proceeds of such loans were applied in Indiana for the above-mentioned expenses.

Despite taxpayer's above assertions regarding property, payroll, and sales, the audit report does not appear to show any Indiana property, payroll, or sales for the taxpayer. For example, the taxpayer claims to have an Indiana employee, but no Indiana payroll is shown in the audit; the taxpayer claims to have interest from Indiana but no Indiana receipts are reflected in the audit. Taxpayer had no Indiana source income, since there were no Indiana numerators in the taxpayer's apportionment.

Additionally, even if the taxpayer were to prevail, *arguendo*, on its argument regarding nexus the taxpayer still loses on other grounds. Namely, IC 6-3-2-2(l), which states:

If the allocation and apportionment provisions of this article do not *fairly represent* the taxpayer's income derived from sources within the state of Indiana, the taxpayer may petition for or the department may require, in respect to all or any part of the taxpayer's business activity, if reasonable:

- (1) separate accounting;
- (2) the exclusion of any one (1) or more of the factors;
- (3) the inclusion of one (1) or more additional factors which will fairly represent the taxpayer's income derived from sources within the state of Indiana; or
- (4) the employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.

(*Emphasis added*). Since there appears to be no reported property, payroll, or sales, bringing substantial losses into Indiana runs afoul of the "fairly represent" language of IC 6-3-2-2(1).

FINDING

Taxpayer's protest is denied.

II. Tax Administration—Negligence Penalty and Interest

DISCUSSION

Taxpayer protests the imposition of a ten percent penalty. The Department refers to IC 6-8.1-10-2.1 and to 45 IAC 15-11-2(b), the latter of which states:

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

45 IAC 15-11-2(c) provides in pertinent part:

The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 if the taxpayer affirmatively establishes that the failure to file a return, pay the full amount of tax due, timely remit tax held in trust, or pay a deficiency was due to reasonable cause and not due to negligence. In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section.

The taxpayer argues its "conduct was based on a bona fide question of law with respect to its activities and was not due to negligence or willful neglect." However, as noted in Section I *supra*, the taxpayer bears the burden of proof. The taxpayer has failed to adequately develop its argument and meet that burden of proof. (It should also be noted that the taxpayer did not develop any argument regarding interest, and the Department refers to IC 6-8.1-10-1(e)).

FINDING

Taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

04-20040353P.LOF

LETTER OF FINDINGS NUMBER 04-0353P

TAX ADMINISTRATION (USE TAX)—

NEGLIGENCE PENALTIES FOR THE REPORTING PERIODS

COVERING CALENDAR YEARS 2001-03

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 the 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.

ISSUES

I. Tax Administration—Negligence Penalties—Audit Deficiencies—Ignorance of Law

Authority: IC §§ 6-8.1-5-1(b) and -10-2.1 (2004); 45 IAC §§ 15-5-3(b)(8) and -11-2 (2004)

II. Tax Administration—Negligence Penalties—Audit Deficiencies (Use Tax)—Reliance on Vendor's Representation It Would Pay Sales Tax—Burden of Proof

Tax Administration—Negligence Penalties—Audit Deficiencies (Use Tax)—Purchaser's Constructive Knowledge of Liability for Use Tax on Interstate Purchases

Authority: IC §§ 6-2.5-3-4(a)(1) and -5 (1998) (current respective versions at *id.* (2004)); IC §§ 6-8.1-5-1(b) and -10-2.1 (2004); *Nelson v. Sears, Roebuck & Co.*, 312 U.S. 359, 363 (1941); *Ind. Dep't of State Rev. v. Trump Ind. Inc.*, 814 N.E.2d 1017, 1019 (Ind. 2004); *State v. Huffman*, 643 N.E.2d 899, 900 (Ind. 1994); *Peabody Coal Co. v. Ralston*, 578 N.E.2d 751, 754 (Ind. Ct. App. 1991); *Porter Mem'l Hosp. v. Malak*, 484 N.E.2d 54, 58 (Ind. Ct. App. 1985); *Morton Bldgs., Inc. v. Ind. Dep't of State Rev. (Morton Bldgs.*

VII), 819 N.E.2d 913, 915 (Ind. Tax Ct. 2004), *review denied* 831 N.E.2d 744 (Ind. 2005) (table); *Canal Sq. Ltd. Partnership v. State Bd. of Tax Comm'rs*, 694 N.E.2d 801, 804 (Ind. Tax Ct. 1998); *Longmire v. Ind. Dep't of State Rev.*, 638 N.E.2d 894, 898 (Ind. Tax Ct. 1994); *USAir, Inc. v. Ind. Dep't of State Rev. (USAir II)*, 623 N.E.2d 466, 468-69 (Ind. Tax Ct. 1993); *Morton Bldgs., Inc. v. Comm'r of Revenue*, 683 N.E.2d 720, 722 (Mass. App. Ct. 1997); *Bullock v. Foley Bros. Dry Goods Corp.*, 802 S.W.2d 835, 839 (Tex. App. 1990); 45 IAC § 2.2-3-20 (1996) (2001) (current version at *id.* (2004)); 45 IAC §§ 15-3-2(e), -5-3(b)(8) and -11-2 (2004); 68 Am. Jur. 2d *Sales and Use Taxes* § 168 (2004); BLACK'S LAW DICTIONARY 190 (7th ed. 1999) ("burden of persuasion" and "burden of proof")

III. Tax Administration—Negligence Penalties—Audit Deficiencies—Good Filing History

Authority: IC §§ 6-8.1-5-1(b) and -10-2.1 (2004); *State Bd. of Tax Comm'rs v. New Castle Lodge # 147, L.O.O.M.*, 765 N.E.2d 1257, 1264 (Ind. 2002); *Hoogenboom-Nofziger v. State Bd. of Tax Comm'rs*, 715 N.E.2d 1018, 1024 and 1024-25 (Ind. Tax Ct. 1999); 45 IAC §§ 15-5-3(b)(8) and -11-2 (2004)

The taxpayer protests the Audit Division's proposed assessment of negligence penalties.

STATEMENT OF FACTS

The Department's Audit Division conducted a field audit of the taxpayer for the tax type and reporting periods set out in the heading of this Letter of Findings. As a result of the audit, the taxpayer incurred tax deficiencies. The Audit Division proposed assessing, and the taxpayer has protested only proposed assessment of, negligence penalties. Since filing this protest, the taxpayer has petitioned one of the federal bankruptcy courts sitting in Indiana for reorganization under 11 U.S.C. Chapter 11 (2000 and Supp. V 2005), and the Department has filed a proof of claim in that case for all liabilities owed it, including the negligence penalties. The Department will provide additional information as needed.

I. Tax Administration—Negligence Penalties—Audit Deficiencies—Ignorance of Law

DISCUSSION

A. TAXPAYER'S ARGUMENT

The taxpayer failed to accrue and remit use tax on licenses for new software on which its licensors/vendors did not charge it gross retail (sales) tax. The taxpayer submits that one reason the Department should waive the negligence penalties is that the taxpayer was not aware of the specific guidelines on software licenses. In particular, the taxpayer alleges that these failures occurred due to a mistaken belief that two of the software packages it licensed were tax-exempt "custom" software. This latter allegation also implies that the taxpayer did not correctly understand, i.e. that it was ignorant of, this Department's longstanding interpretation of what constitutes taxable "canned" software.

B. ANALYSIS

IC § 6-8.1-10-2.1 (2004) is the statute that authorizes the Department to impose a penalty for any negligence of a taxpayer in failing to comply with the tax laws that the Department administers. These taxes are listed in IC § 6-8.1-1-1 and include the gross retail and use tax. IC § 6-8.1-10-2.1(a)(3) states that "(a) [i]f a person: ... (3) [i]ncurs, upon examination by the department, a deficiency that is due to *negligence*; ... the person is subject to a penalty." *Id.* (Emphasis and alterations added). The amount is set by IC § 6-8.1-10-2.1(b)(4), which states that "(b) [e]xcept as provided in subsection (g) [,] [not in issue here], the penalty described in subsection (a) is ten percent ... of: ... (4) the amount of deficiency as finally determined by the department[.]" *Id.* (Alterations added.) However, IC § 6-8.1-10-2.1(d) states that "[i]f a person subject to the penalty imposed under this section can show that the failure to ... pay the deficiency determined by the department was due to *reasonable cause* and not due to willful neglect, the department shall waive the penalty." *Id.* (Emphasis and alteration added).

Title 45 IAC § 15-11-2(b) states:

(b) "Negligence" on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's *carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence.* Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

Id. (Emphasis added.) The next subsection of the regulation sets out the standard of care a taxpayer must prove pursuant to IC § 6-8.1-10-2.1(e) to establish reasonable cause for failing to meet its tax compliance duties to the Department. Subsection (c) of 45 IAC § 15-11-2 reads in relevant part as follows:

(c) The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 [sic][should read IC 6-8.1-10-2, repealed and re-enacted in 1991 as IC 6-8.1-10-2.1] if the taxpayer affirmatively establishes that the failure to ... pay a deficiency was due to reasonable cause and not due to negligence. *In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section.* ...

...

Reasonable cause is a fact sensitive question and thus will be dealt with according to the particular facts and circumstances of

each case.

Id. (Emphasis and alterations added.)

Under IC § 6-8.1-5-1(b) (2004) and 45 IAC § 15-5-3(b)(8) (2004), the person against whom a proposed assessment is made has the burden of proving that it is wrong. That burden applies to abatement of penalty assessments, as well as substantive tax assessments. “*A person who wishes to avoid the penalty imposed under [IC § 6-8.1-10-2.1(a) and (b)] must make an affirmative showing of all facts alleged as a reasonable cause for the person’s failure to file the return, pay the amount of tax shown on the person’s return, pay the deficiency, or timely remit tax held in trust[.]*” IC § 6-8.1-10-2.1(e) (emphasis and alterations added). The burden of proof is not on the Department to show negligence, willful or otherwise, by, or the absence of reasonable cause for the actions or inaction of, a taxpayer.

The taxpayer’s argument is in effect that it did not know it was liable for use tax on the software licenses on which the Audit Division ultimately proposed to assess the audit deficiencies against it. The taxpayer thus has admitted that it was “ignorant[.] of the listed tax laws, rules and/or regulations[.]” which is treated as negligence. “45 IAC § 15-11-2(b) (alterations added). Such ignorance is not an exercise of “ordinary business care and prudence[.]” *id.* (c), and therefore does not establish reasonable cause under IC § 6-8.1-10-2.1(d) and 45 IAC § 15-11-2(c) to waive the proposed negligence penalties.

FINDING

The taxpayer’s protest is denied to the extent it is based on this issue.

II. Tax Administration—Negligence Penalties—Audit Deficiencies (Use Tax)—Reliance on Vendor’s Representation It Would Pay Sales Tax—Burden of Proof

Tax Administration—Negligence Penalties—Audit Deficiencies (Use Tax)—Purchaser’s Constructive Knowledge of Liability for Use Tax on Interstate Purchases

DISCUSSION

A. TAXPAYER’S ARGUMENT

At the end of the term of an equipment lease, the taxpayer exercised an option thereunder to buy the leased equipment, consisting of computer checkout monitors, hardware, electronic scales, printers and associated software. The taxpayer alleges that the lease agreement had language in it to the effect that the purchase price would include sales tax. However, the taxpayer also admits that the invoice it received for the purchase did not have a line item for the sales tax. The lessor/vendor was located outside Indiana and is not authorized to do business in Indiana according to the online records of the Business Services Division of the Indiana Secretary of State’s office. The field auditor adjusted the taxpayer’s liability on this purchase by assessing use tax pursuant to 45 IAC § 2.2-3-20 (1996) (2001) (current version at *id.* (2004)). The taxpayer has not submitted copies of either the equipment lease or the purchase invoice in evidence in this protest.

B. ANALYSIS

1. The Taxpayer Has Failed to Sustain Its Burden of Proof of Reasonable Cause for Its Failure to Remit Use Tax on the Equipment Purchase.

As previously discussed, a taxpayer has the burden of proof in a protest. IC § 6-8.1-5-1(a) states that “[t]he burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made.” *Id.* See also Black’s Law Dictionary 190 (7th ed. 1999) (defining “burden of proof” as a “party’s duty to prove a disputed assertion or charge”). The burden of proof is two-fold, consisting of both the burden of persuasion and the burden of production. *Porter Mem’l Hosp. v. Malak*, 484 N.E.2d 54, 58 (Ind. Ct. App. 1985) (noting that “burden of proof” is not a precise term, as it can mean both the burdens of persuasion and production).

The terms “burden of production” and “burden of persuasion” have two distinct meanings. See *State v. Huffman*, 643 N.E.2d 899, 900 (Ind. 1994) (stating that there are “two senses” of the term “burden of proof,” the burdens of persuasion and production). The burden of production, also referred to as the burden of going forward, is the taxpayer’s “duty to introduce enough evidence on an issue to have the issue decided by the fact-finder.” *Id.* In other words, a taxpayer must submit evidence sufficient to establish a prima facie case, i.e., evidence sufficient to establish a given fact and which if not contradicted will remain sufficient to establish that fact. See *Longmire v. Ind. Dep’t of State Rev.*, 638 N.E.2d 894, 898 (Ind. Tax Ct. 1994); *Canal Sq. Ltd. Partnership v. State Bd. of Tax Comm’rs*, 694 N.E.2d 801, 804 (Ind. Tax Ct. 1998). Cf. *Bullock v. Foley Bros. Dry Goods Corp.*, 802 S.W.2d 835, 839 (Tex. App. 1990) (observing, in challenge to state’s sales and use tax audit, that comptroller’s deficiency determination is prima facie correct and that taxpayer must disprove it with documentation). In penalty protests in particular, it is to the burden of production that IC § 6-8.1-10-2.1(e) speaks when it states that the penalized person “must make an affirmative showing of all facts alleged as a reasonable cause for the person’s failure to” comply with the listed tax laws. *Id.* (Emphasis added).

In contrast to the burden of production component of the burden of proof, the burden of persuasion is the taxpayer’s “duty to convince the fact-finder to view the facts in a way that favors that party. . . . Also loosely termed *burden of proof*.” BLACK’S LAW DICTIONARY 190 (7th ed. 1999) (emphasis in original.) Some cases have referenced this dual meaning. See, e.g., *Peabody Coal Co. v. Ralston*, 578 N.E.2d 751, 754 (Ind. Ct. App. 1991) (observing that in criminal cases, the “State carries the ultimate burden of proof, or burden of persuasion”).

The present taxpayer has failed to meet its burden of production in that it has failed to submit any evidence concerning the lessor/vendor's alleged representation that it would pay the sales tax. Specifically, it has failed to submit either a copy of the lease purchase agreement which allegedly contains representation/s concerning sales tax being included in the purchase price or a copy of the invoice which it alleges had no line item entry for sales tax. The taxpayer has also failed to meet its burden of persuasion that this part of the negligence penalties should be waived, since there is no evidence, and therefore no established facts, in the record to which the burden of persuasion could apply.

2. The Taxpayer Had Constructive Knowledge It Is Liable for Use Tax on Interstate Purchases of Tangible Personal Property Brought to Indiana, and Therefore to Have Known It Was Liable for Use Tax on the Equipment Purchase.

However, even if the Department were to assume, without necessarily finding, that there was no sales tax line item on the alleged invoice, the absence of such an entry would undercut the taxpayer's argument. The taxpayer is charged with constructive knowledge of 45 IAC § 2.2-3-20, which reads in pertinent part as follows:

Sec. 20. All purchases of tangible personal property which are delivered to the purchaser for storage, use, or consumption in the state of Indiana are subject to the use tax. ... If the seller is not required to collect the tax or fails to collect the tax when required to do so, the purchaser must remit the use tax directly to the Indiana Department of Revenue.

Id. The regulation is consistent with the nationwide general legal view as to the place and role of the use tax in state and local tax systems and the circumstance under which liability for that tax accrues to the jurisdiction in which the property becomes located. As pointedly expressed in one opinion, "[t]he use tax is complementary to the sales tax and bites when the sales tax does not." *Morton Bldgs., Inc. v. Comm'r of Rev.*, 683 N.E.2d 720, 722 (Mass. App. Ct. 1997) (emphases and alteration added), *paraphrased and followed in Morton Bldgs., Inc. v. Ind. Dep't of State Rev. (Morton Bldgs. VII)*, 819 N.E.2d 913, 915 (Ind. Tax Ct. 2004), *review denied* 831 N.E.2d 744 (Ind. 2005) (table). This rule follows from the well-settled general law in this country on the purpose and function of a use tax. "It [has long been] one of the well-known functions of the integrated use and sales tax to remove the buyers' temptation to place their orders in other states in the effort to escape payment of the tax on local sales." *Nelson v. Sears, Roebuck & Co.*, 312 U.S. 359, 363 (1941) (internal quotation marks omitted) (emphasis and alteration added). In addition to the United States Supreme Court, at least ten courts sitting in jurisdictions other than Indiana have reported opinions discussing this subject and taking the same view. Their consensus, summarized in a secondary source, is that "[t]he use tax is correlative of, and is complementary and supplemental to, the sales tax, one of its principal purposes being to prevent the evasion of the sales tax." 68 Am. Jur. 2d *Sales and Use Taxes* § 168 (2004) (footnote omitted) (emphasis and alteration added).

Morton Buildings VII, cited above, makes it clear that Indiana is in the judicial mainstream regarding the function and role of the use tax. The Indiana Supreme Court settled the law and removed any doubt that might have lingered on this point less than three months before the Indiana Tax Court issued *Morton Buildings VII*. See *Ind. Dep't of State Rev. v. Trump Ind. Inc.*, 814 N.E.2d 1017, 1019 (Ind. 2004). Admittedly, neither opinion was issued until after the close of the taxpayer's audit period. However, it did have the benefit of the first reported Indiana opinion, issued well before that period began, that made the same point:

Like most states, Indiana has complementary sales and use taxes. See IND. CODE 6-2.5-3-4(a)[(1)] [(1988) (audit period and current versions at *id.* (1998) and (2004), respectively) (exempting the storage, use and consumption of tangible personal property in Indiana from use tax if Indiana sales tax was paid when that property was acquired)]. ... *The complementary formulation exists to ensure non-exempt retail transactions that escape sales tax liability are nonetheless taxed.*

USAir, Inc. v. Ind. Dep't of State Rev. (USAir II), 623 N.E.2d 466, 468-69 (Ind. Tax Ct. 1993) (citation omitted) (emphasis and alterations added). Title 45 IAC § 2.2-3-20, which was in effect when the Tax Court issued *USAir II* and on which the present taxpayer's auditor relied, is to the same effect as regards interstate transactions. *But cf.* IC § 6-2.5-3-5 (1998) (current version at *id.* (2004)) (granting a credit against use tax for any sales, purchase or use tax paid to another state-level taxing jurisdiction when the tangible personal property was acquired).

The lessor/vendor of the present taxpayer failed to collect and remit sales tax on its purchase of the equipment. It is no defense to the proposed negligence penalty assessments to say, as the taxpayer implies in its protest letter, that the vendor should have done so. The taxpayer knew it was dealing with an out-of-state lessor/vendor, and the absence of a sales tax line item on the purchase invoice should have been a red flag alerting the taxpayer to self-assess, report and remit use tax on that purchase. The taxpayer should have known that if it did not pay sales tax on a non-exempt purchase of tangible personal property later placed in Indiana, the taxpayer would owe use tax to Indiana. The taxpayer nevertheless failed to recognize, report and pay that liability, thereby incurring the part of the present audit deficiencies attributable to that failure, which was due to carelessness. That failure constituted "negligence" as defined in 45 IAC § 15-11-2(b). It is not evidence of an "exercise[] [of] ordinary business care and prudence[.]" 45 IAC § 15-11-2(b) (alterations added), and therefore is not "reasonable cause" under IC § 6-8.1-10-2.1(d) and (e) to waive the negligence penalties for the taxpayer's incurring the part of those deficiencies arising from the equipment purchase.

FINDING

The taxpayer's protest is denied to the extent it is based on this issue.

III. Tax Administration—Negligence Penalties—Audit Deficiencies—Good Filing History**DISCUSSION****A. TAXPAYER’S ARGUMENT**

The taxpayer submits that another reason the Department should waive the negligence penalties is that it files all of its sales and use tax returns and pays all of those taxes on time.

B. ANALYSIS

The taxpayer’s argument is in effect that it exercised ordinary care and prudence in filing its returns with this Department, thereby implying that it had “reasonable cause,” as 45 IAC § 15-11-2(c) defines that term, for its incurring audit deficiencies. That argument does not support the taxpayer’s protest because it does not address the basis on which the negligence penalties were proposed against it. The taxpayer was not penalized by the Compliance Division under IC § 6-8.1-10-2.1(a)(1) or (2) for failing to file returns, for failing to file returns on time, or for failing to pay the full amount of tax shown on those returns. It was penalized by the Audit Division under IC § 6-8.1-10-2.1(a)(3) for “[i]ncur[ring], upon examination by the department, a deficiency that is due to negligence[.]” *Id.* (Alterations added.) The fact that the taxpayer filed its returns promptly and paid all the tax it reported has no tendency to prove that the present deficiencies, resulting from its omissions of tax from those returns, were incurred for reasonable cause. The taxpayer has therefore failed to sustain its burden of proof concerning the proposal of the negligence penalties to the extent it has based its protest on this ground.

FINDING

The taxpayer’s protest is denied.

DEPARTMENT OF STATE REVENUE

04-20040354.LOF

LETTER OF FINDINGS NUMBER 04-0354**TAX ADMINISTRATION (USE TAX)—****NEGLIGENCE PENALTIES FOR THE REPORTING PERIODS****COVERING CALENDAR YEARS 2001-03**

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 the 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.

ISSUES**I. Tax Administration—Negligence Penalties—Audit Deficiencies—Ignorance of Law**

Authority: IC §§ 6-8.1-5-1(b) and -10-2.1 (2004); 45 IAC §§ 15-3-2(e), -5-3(b)(8) and -11-2 (2004)

II. Tax Administration—Negligence Penalties—Audit Deficiencies—Good Filing History

Authority: IC §§ 6-8.1-5-1(b) and -10-2.1 (2004); 45 IAC §§ 15-3-2(e), -5-3(b)(8) and -11-2 (2004)

The taxpayer protests the Audit Division’s proposed assessment of negligence penalties.

STATEMENT OF FACTS

The Department’s Audit Division conducted a field audit of the taxpayer for the tax type and reporting periods set out in the heading of this Letter of Findings. As a result of the audit, the taxpayer incurred tax deficiencies. The Audit Division proposed assessing, and the taxpayer has protested only proposed assessment of, negligence penalties. Since filing this protest, the taxpayer has petitioned one of the federal bankruptcy courts sitting in Indiana for reorganization under 11 U.S.C. Chapter 11 (2000 and Supp. V 2005), and the Department has filed a proof of claim in that case for all liabilities owed it, including the negligence penalties. The Department will provide additional information as needed.

I. Tax Administration—Negligence Penalties—Audit Deficiencies—Ignorance of Law**DISCUSSION****A. TAXPAYER’S ARGUMENT**

The taxpayer failed to accrue and remit use tax on new computer hardware on which its vendor/s did not charge it gross retail (sales) tax. The taxpayer submits that one reason the Department should waive the negligence penalties is that the taxpayer was not aware of, or mistakenly interpreted, the specific guidelines on computer hardware. In other words, the taxpayer either did not know or correctly understand, i.e. that it was ignorant of, the Department’s interpretation of the relevant sales and use tax statutes and regulations on the uses of computer hardware that make it subject to these taxes.

B. ANALYSIS

IC § 6-8.1-10-2.1 (2004) is the statute that authorizes the Department to impose a penalty for any negligence of a taxpayer in failing to comply with the tax laws that the Department administers. These taxes are listed in IC § 6-8.1-1-1 and include the gross

retail and use tax. IC § 6-8.1-10-2.1(a)(3) states that “(a) [i]f a person: ... (3) [i]ncurs, upon examination by the department, a deficiency that is due to *negligence*; ... the person is subject to a penalty.” *Id.* (Emphasis added). The amount is set by IC § 6-8.1-10-2.1(b)(4), which states that “(b) [e]xcept as provided in subsection (g) [.] [not in issue here], the penalty described in subsection (a) is ten percent (10%) of: ... (4) the amount of deficiency as finally determined by the department[.]” *Id.* However, IC § 6-8.1-10-2.1(d) states that “[i]f a person subject to the penalty imposed under this section can show that the failure to ... pay the deficiency determined by the department was due to *reasonable cause* and not due to willful neglect, the department shall waive the penalty.” *Id.* (Emphasis added).

Title 45 IAC § 15-11-2(b) states:

(b) “Negligence” on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer’s *carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence.* Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

Id. (Emphasis added.) The next subsection of the regulation sets out the standard of care a taxpayer must prove pursuant to IC § 6-8.1-10-2.1(e) to establish reasonable cause for failing to meet its tax compliance duties to the Department. Subsection (c) of 45 IAC § 15-11-2 reads in relevant part as follows:

(c) The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 [sic][should read IC 6-8.1-10-2, repealed and re-enacted in 1991 as IC 6-8.1-10-2.1] if the taxpayer affirmatively establishes that the failure to ... pay a deficiency was due to reasonable cause and not due to negligence. *In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section. ...*

...

Reasonable cause is a fact sensitive question and thus will be dealt with according to the particular facts and circumstances of each case.

Id. (Emphasis added.)

Under IC § 6-8.1-5-1(b) (2004) and 45 IAC § 15-5-3(b)(8) (2004), the person against whom a proposed assessment is made has the burden of proving that it is wrong. That burden applies to abatement of penalty assessments, as well as substantive tax assessments. “*A person who wishes to avoid the penalty imposed under [IC § 6-8.1-10-2.1(a) and (b)] must make an affirmative showing of all facts alleged as a reasonable cause* for the person’s failure to file the return, pay the amount of tax shown on the person’s return, pay the deficiency, or timely remit tax held in trust[.]” IC § 6-8.1-10-2.1(e) (emphasis and alterations added). The burden of proof is not on the Department to show negligence, willful or otherwise, by, or the absence of reasonable cause for the actions or inaction of, a taxpayer.

The taxpayer’s argument is in effect that it did not know it was liable for use tax on the computer hardware on which the Audit Division ultimately proposed to assess the audit deficiencies against it. The taxpayer thus has admitted that it was “ignorant of the listed tax laws, rules and/or regulations[.] [which] is treated as negligence.” “45 IAC § 15-11-2(b) (alterations added). Such ignorance is not an exercise of “ordinary business care and prudence[.]” *id.* (c), and therefore does not establish reasonable cause under IC § 6-8.1-10-2.1(d) and 45 IAC § 15-11-2(c) to waive the proposed negligence penalties.

FINDING

The taxpayer’s protest is denied to the extent it is based on this issue.

II. Tax Administration—Negligence Penalties—Audit Deficiencies—Good Filing History

DISCUSSION

A. TAXPAYER’S ARGUMENT

The taxpayer submits that the other reason the Department should waive the negligence penalties is that it files all of its returns on time.

B. ANALYSIS

The taxpayer’s argument is in effect that it exercised ordinary care and prudence in filing its returns with and remitting its taxes to this Department, thereby implying that it had “reasonable cause,” as 45 IAC § 15-11-2(c) defines that term, for its incurring audit deficiencies. That argument does not support the taxpayer’s protest because it does not address the basis on which the negligence penalties were proposed against it. The taxpayer was not penalized by the Compliance Division under IC § 6-8.1-10-2.1(a)(1) or (2) for failing to file returns, for failing to file returns on time, or for failing to pay the full amount of tax shown on those returns. It was penalized by the Audit Division under IC § 6-8.1-10-2.1(a)(3) for “[i]ncur[ring], upon examination by the department, a deficiency that is due to negligence[.]” *Id.* (Alterations added.) The fact that the taxpayer filed its returns promptly and paid all the tax it reported has no tendency to prove that the present deficiencies, resulting from its omissions of tax from those returns, were incurred for reasonable cause. The taxpayer has therefore failed to sustain its burden of proof concerning the proposal of the negligence penalties

to the extent it has based its protest on this ground.

FINDING

The taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

04-20040465P.LOF

LETTER OF FINDINGS NUMBER 04-0465P

TAX ADMINISTRATION (USE TAX)—

NEGLIGENCE PENALTIES FOR THE REPORTING PERIODS

COVERING CALENDAR YEARS 2001-03

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 the 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.

ISSUES

I. Tax Administration—Negligence Penalties—Audit Deficiencies—Alleged *De Minimis* Deficiencies

Authority: IC §§ 6-8.1-1-1, -5-1(b), -10-2.1 and 10-7 (2004); 45 IAC § 15-11-2(b) and (c) (2004)

II. Tax Administration—Negligence Penalties—Audit Deficiencies—Good Filing History

Authority: IC §§ 6-8.1-5-1(b) and -10-2.1 (2004); *State Bd. of Tax Comm'rs v. New Castle Lodge # 147, L.O.O.M.*, 765 N.E.2d 1257, 1264 (Ind. 2002); *Hoogenboom-Nofziger v. State Bd. of Tax Comm'rs*, 715 N.E.2d 1018, 1024 and 1024-25 (Ind. Tax Ct. 1999); 45 IAC § 15-11-2 (2004)

The taxpayer protests the proposed assessment of negligence penalties for its incurring audit deficiencies.

STATEMENT OF FACTS

The Department's Audit Division conducted a field audit of the taxpayer for the tax type and reporting periods set out in the heading of this Letter of Findings. As a result of the audit, the taxpayer incurred tax deficiencies. The Audit Division proposed assessing, and the taxpayer has protested only proposed assessment of, negligence penalties. The Department will provide additional information as needed.

DISCUSSION

A. TAXPAYER'S ARGUMENT

The taxpayer argues that the combined deficiencies for the audit period were nominal. The taxpayer is essentially contending that the Department should waive the negligence penalties because the total dollar value of transactions on which it failed to pay use tax is, in the taxpayer's view, *de minimis*.

B. APPLICABLE PENALTY LAW

IC § 6-8.1-10-2.1 (2004) is the statute that authorizes the Department to impose a penalty for any negligence of a taxpayer in failing to comply with the tax laws that the Department administers. IC § 6-8.1-10-2.1(a)(3) states that "(a) [i]f a person:... (3) [i]ncurs, upon examination by the department, a deficiency that is due to *negligence*; ... the person is subject to a penalty." *Id.* (Emphasis and alterations added.) Title 45 IAC § 15-11-2(b) (2004) defines "negligence" in relevant part as follows:

(b) "Negligence" on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. *Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence.*

Id. (Emphasis added.) "[L]isted tax laws[,]" *id.* (alterations added), refers to the definition of the term "listed taxes" found in IC § 6-8.1-1-1 (2004). The listed taxes are all of the tax laws for which the General Assembly has explicitly made the Department responsible. They include the gross retail (sales) and use taxes.

"If a person subject to the penalty imposed under this section [IC § 6-8.1-10-2.1] can show that the failure to...pay the deficiency determined by the department was *due to reasonable cause* and not due to willful neglect, the department shall waive the penalty." IC § 6-8.1-10-2.1(d) (emphasis and alteration added.). The implementing regulation restates this requirement as requiring the taxpayer to show that the failure to discharge its tax duties "was due to reasonable cause and not due to negligence." 45 IAC § 15-11-2(c). This subsection of the regulation goes on to state:

In order to establish reasonable cause, the taxpayer must demonstrate that it exercised *ordinary business care and prudence* in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section. ...

...

Reasonable cause is a fact sensitive question and thus will be dealt with according to the particular facts and circumstances of

each case.

Id. (Emphasis added.)

The taxpayer “must make an affirmative showing of all facts alleged as a reasonable cause for [its] failure to ... pay the deficiency[.]” IC § 6-8.1-10-2.1(e) (alterations added). The evidentiary showing the taxpayer must make under IC § 6-8.1-10-2.1(d) and (e) and 45 IAC § 15-11-2(c) is consistent with IC § 6-8.1-5-1(b), which places the burden of proof in all protests on the person against whom a proposed assessment is made to prove that it is wrong. The burden of proof is not on the Department to show negligence, willful or otherwise, by, or the absence of reasonable cause for the actions or inaction of, a taxpayer.

IC § 6-8.1-10-7 imposes the only other limits, monetary ones, on the Department’s authority to assess and enforce a penalty under IC § 6-8.1-10-2.1. That statute provides:

Notwithstanding the various penalty provisions of [IC] chapter [6-8.1-10], the maximum total penalty that may be assessed against a person under sections 2.1 through 5 of this chapter [i.e., IC §§ 6-8.1-10-2.1 to -5, which all use percentage formulas to calculate the respective penalties they impose] is one hundred percent ... of the unpaid tax and *the minimum penalty, if any, that may be assessed under those sections is five dollars (\$ 5).*

Id. (Emphasis and alterations added).

C. ANALYSIS

IC § 6-8.1-10-7 sets the maximum and minimum amounts of percentage-based penalties, including the negligence penalty, the Department may assess; the minimum is five dollars (\$5). However, once the Department has assessed a negligence penalty greater than the minimum, as it did here, IC § 6-8.1-10-2.1(d) and (e) govern the Department’s ability to waive that penalty. There is nothing in either of those subsections that even authorizes the Department to waive a negligence penalty on the ground that the amount of unpaid tax is *de minimis*, much less anything setting out an amount, or a formula to determine an amount, of unpaid tax that the Department could treat as being *de minimis*. Nor does IC § 6-8.1-5-1(a), the subsection requiring the Department to make a proposed assessment of tax it reasonably believes was not properly reported, set any minimum figure of unpaid tax below which the Department is excused from doing so. Had the General Assembly wanted to set a floor amount of unpaid tax below which it would deem the taxpayer not liable for any such tax as a matter of law, it easily could have said so.

The only ground on which IC § 6-8.1-10-2.1(d) requires the Department to waive a negligence penalty, once assessed, is “reasonable cause[.]” *Id.* (Alteration added.) The legislature’s use of this term necessarily implies that the determinative factor for the Department in deciding whether to waive a negligence penalty is the cause of, not the amount of unpaid tax resulting from, the compliance failure in question. The only material reference to a number concerning the negligence penalties IC § 6-8.1-10-2.1(a) imposes is to the amount of unpaid, underpaid, unreported or underreported taxes. The only use for that figure that IC § 6-8.1-10-2.1 mentions is to compute the negligence penalty; subsection (b) uses that amount as the multiplicand to which the Department applies the ten percent multiplier to determine the amount of the subsection (a) penalty. *See* IC § 6-8.1-10-2.1(b) (setting out the computation formulae). The size of this multiplicand, standing alone, is irrelevant to answering the questions of why and how it came into being, and more precisely to answering the question of whether or not the failure out of which it arose was due to the taxpayer’s negligence.

FINDING

The taxpayer’s protest is denied to the extent it is based on this issue.

II. Tax Administration—Negligence Penalties—Audit Deficiencies—Good Filing History

DISCUSSION

A. TAXPAYER’S ARGUMENT

The taxpayer submits that the other reason the Department should waive the negligence penalties is that it files its returns faithfully.

B. ANALYSIS

The taxpayer’s argument is in effect that it exercised ordinary care and prudence in filing its returns with this Department, thereby implying that it had “reasonable cause,” as 45 IAC § 15-11-2(c) defines that term, for its incurring audit deficiencies. That argument does not support the taxpayer’s protest because it does not address the basis on which the negligence penalties were proposed against it. The taxpayer was not penalized by the Compliance Division under IC § 6-8.1-10-2.1(a)(1) or (2) for failing to file returns, for failing to file returns on time, or for failing to pay the full amount of tax shown on those returns. It was penalized by the Audit Division under IC § 6-8.1-10-2.1(a)(3) for “[i]ncur[ring], upon examination by the department, a deficiency that is due to negligence[.]” *Id.* (Alterations added.) The fact that the taxpayer filed its returns promptly and paid all the tax it reported has no tendency to prove that the present deficiencies, resulting from its omissions of tax from those returns, were incurred for reasonable cause. The taxpayer has therefore failed to sustain its burden of proof concerning the proposal of the negligence penalties to the extent it has based its protest on this ground.

The taxpayer has failed to submit any evidence showing, or make any argument, that it had reasonable cause for incurring the audit deficiencies. Indiana law is settled that this state’s taxation hearing officers, and by extension the state-level taxing authorities of which they are agents, “do not have the duty to make a taxpayer’s case.” *Hoogenboom-Nofziger v. State Bd. of Tax Comm’rs*, 715 N.E.2d 1018, 1024 (Ind. Tax Ct. 1999), *cited with approval in State Bd. of Tax Comm’rs v. New Castle Lodge # 147, L.O.O.M.*, 765

N.E.2d 1257, 1264 (Ind. 2002). The Tax Court stated the rationale for this rule in *Hoogenboom-Nofziger* as follows:

[T]o allow [a taxpayer] to prevail after it made such a cursory showing at the administrative level would result in a tremendous workload increase for [the Department and] the State Board [now the Indiana Board of Tax Review], ... administrative agenc[ies] that already bear[] ... difficult burden[s] in administering this State's [listed and] property tax system[s]. If taxpayers could make a de minimis showing and then force [the Department or] the State Board to support its decisions with detailed factual findings, the [Indiana taxing authorities] would be overwhelmed with cases such as this one. This would be patently unfair to other taxpayers who do make detailed presentations to the [taxing authorities] because resolution of their appeals would necessarily be delayed.

715 N.E.2d at 1024-25 (alterations added).

FINDING

The taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

04-20050011P.LOF

LETTER OF FINDINGS NUMBER 05-0011P TAX ADMINISTRATION (USE TAX)—NEGLIGENCE PENALTIES FOR THE REPORTING PERIODS COVERING CALENDAR YEARS 2000-01 AND JANUARY 1—NOVEMBER 30, 2002

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 the 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.

ISSUES

I. Tax Administration—Negligence Penalties—Audit Deficiencies—Good Payment History

Tax Administration—Negligence Penalties—Audit Deficiencies—Lack of Proof of Neglect

Authority: IC §§ 6-8.1-5-1(b) and -10-2.1 (2004); 45 IAC §§ 15-5-3(b)(8) and -11-2 (2004)

II. Tax Administration—Negligence Penalties—Audit Deficiencies—Lack of Proof of Intent to Defraud

Authority: IC §§ 6-8.1-24, -8.1-5-1(b), -8.1-10-2.1 and -8.1-10-4 (2004); *State Bd. of Tax Comm'rs v. New Castle Lodge # 147, L.O.O.M.*, 765 N.E.2d 1257, 1264 (Ind. 2002); *Hoogenboom-Nofziger v. State Bd. of Tax Comm'rs*, 715 N.E.2d 1018, 1024 and 1024-25 (Ind. Tax Ct. 1999); 45 IAC §§ 15-3-2(e), -5-3(b)(8) -11-2 -11-4 and (2004)

The taxpayer protests the Audit Division's proposed assessment of negligence penalties.

STATEMENT OF FACTS

The Department's Audit Division conducted a field audit of the taxpayer for the tax type and reporting periods set out in the heading of this Letter of Findings. As a result of the audit, the taxpayer incurred tax deficiencies. The Audit Division proposed assessing, and the taxpayer has protested only proposed assessment of, negligence penalties. The Department will provide additional information as needed.

I. Tax Administration—Negligence Penalties—Audit Deficiencies—Good Payment History

Tax Administration—Negligence Penalties—Audit Deficiencies—Lack of Proof of Neglect

DISCUSSION

A. TAXPAYER'S ARGUMENT

The taxpayer submits that one reason the Department should waive the negligence penalties is that it has consistently remitted tax due and that the audit did not disclose any evidence of neglect.

B. ANALYSIS

IC § 6-8.1-10-2.1 (2004) is the statute that authorizes the Department to impose a penalty for any negligence of a taxpayer in failing to comply with the tax laws that the Department administers. These taxes are listed in IC § 6-8.1-1-1 and include the gross retail and use tax. IC § 6-8.1-10-2.1(a)(3) states that "(a) [i]f a person: ... (3) [i]ncurs, upon examination by the department, a deficiency that is due to *negligence*; ... the person is subject to a penalty." *Id.* (Emphasis and alterations added). The amount is set by IC § 6-8.1-10-2.1(b)(4), which states that "(b) [e]xcept as provided in subsection (g) [,] [not in issue here], the penalty described in subsection (a) is ten percent ... of: ... (4) the amount of deficiency as finally determined by the department[.]" *Id.* (Alterations added.) However, IC § 6-8.1-10-2.1(d) states that "[i]f a person subject to the penalty imposed under this section can show that the failure to ... pay the deficiency determined by the department was due to *reasonable cause* and not due to willful neglect, the department shall waive the penalty." *Id.* (Emphasis and alteration added).

Title 45 IAC § 15-11-2(b) states:

(b) “Negligence” on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer’s *carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence.* Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

Id. (Emphasis added.) The next subsection of the regulation sets out the standard of care a taxpayer must prove pursuant to IC § 6-8.1-10-2.1(e) to establish reasonable cause for failing to meet its tax compliance duties to the Department. Subsection (c) of 45 IAC § 15-11-2 reads in relevant part as follows:

(c) The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 [sic][should read IC 6-8.1-10-2, repealed and re-enacted in 1991 as IC 6-8.1-10-2.1] if the taxpayer affirmatively establishes that the failure to...pay a deficiency was due to reasonable cause and not due to negligence. *In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section.*...

Reasonable cause is a fact sensitive question and thus will be dealt with according to the particular facts and circumstances of each case.

Id. (Emphasis and alterations added.)

Under IC § 6-8.1-5-1(b) (2004) and 45 IAC § 15-5-3(b)(8) (2004), the person against whom a proposed assessment is made has the burden of proving that it is wrong. That burden applies to abatement of penalty assessments, as well as substantive tax assessments. “*A person who wishes to avoid the penalty imposed under [IC § 6-8.1-10-2.1(a) and (b)] must make an affirmative showing of all facts alleged as a reasonable cause* for the person’s failure to file the return, pay the amount of tax shown on the person’s return, pay the deficiency, or timely remit tax held in trust[.]” IC § 6-8.1-10-2.1(e) (emphasis and alterations added). The burden of proof is not on the Department to show the absence of reasonable cause for the actions or inaction of a taxpayer. It follows that the Department also is not required to prove negligence, willful or otherwise, by a taxpayer, as the present taxpayer suggests. Accordingly, the Department summarily denies the taxpayer’s protest to the extent it is based on this particular argument.

The taxpayer’s other argument on this issue is in effect that it exercised ordinary care and prudence in remitting tax to this Department, thereby implying that it had “reasonable cause,” as 45 IAC § 15-11-2(c) defines that term, for its incurring audit deficiencies. That argument does not support the taxpayer’s protest because it does not address the basis on which the negligence penalties were proposed against it. The taxpayer was not penalized by the Compliance Division under IC § 6-8.1-10-2.1(a)(2) for failing to pay the full amount of tax shown on its returns. It was penalized by the Audit Division under IC § 6-8.1-10-2.1(a)(3) for “[i]ncur[ring], upon examination by the department, a deficiency that is due to negligence[.]” *Id.* (Alterations added.) The fact that the taxpayer paid all the tax it reported has no tendency to prove that the present deficiencies, resulting from its omissions of tax from its returns, were incurred for reasonable cause. The taxpayer has therefore failed to sustain its burden of proof concerning the proposal of the negligence penalties to the extent it has based its protest on this ground.

FINDING

The taxpayer’s protest is denied to the extent it is based on this issue.

II. Tax Administration—Negligence Penalties—Audit Deficiencies—Lack of Proof of Intent to Defraud

A. TAXPAYER’S ARGUMENT

The taxpayer submits that the other reason the Department should waive the negligence penalties is that the taxpayer had no intent to defraud.

B. ANALYSIS

This argument, like the one regarding consistent payment of tax, does not address the reason why the Audit Division proposed the penalties, and in particular the kind of penalties, it did. The Audit Division propose those penalties under IC § 6-8.1-10-2.1 for negligence, not under IC § 6-8.1-10-4 (2004) for civil fraud. Both statutes set their respective penalties as a percentage of the tax in question. IC § 6-8.1-10-2.1(b) sets the negligence penalty at only 10 percent. In contrast, IC § 6-8.1-10-4(b) sets the civil fraud penalty at 100 percent, the maximum penalty the Department can assess. IC § 6-8.1-10-7. In addition, the civil fraud penalty “is imposed in place of and not in addition to the penalty imposed under section 2.1 of this chapter[i.e., IC § 6-8.1-10-2.1].” IC § 6-8.1-10-4(d) (alteration added).

The two penalties also differ in several other important ways, the first and most important of which for present purposes is the state of mind required to support each penalty. The statute imposing the penalty in question, a regulation implementing that statute, or both, explicitly defines the mental state required for that penalty. Comparing these definitions makes the difference between these states of mind clear. To be liable for the civil fraud penalty of IC § 6-8.1-10-4, a taxpayer must have failed to file a return, or failed to pay in full the tax reported on any filed return, “with the fraudulent intent of evading the tax[.]” *Id.*(a) (alteration added). One of the implementing regulations, 45 IAC § 15-11-4 (2004), describes “the [kind of] intent required [to constitute fraud as having] the

specific purpose of evading tax believed to be owing.” *Id.* (Alterations added.)

Civil tax fraud in Indiana is thus what lawyers who practice criminal law call a “specific intent” offense. *Cf.* IC § 6-8-1-24 (requiring intent to defraud the state or to evade payment of tax for certain actions described therein to be criminal tax offenses). In contrast, as previously noted, under IC § 6-8.1-10-2.1 “[n]egligence would result [merely] from a taxpayer’s carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations.” 45 IAC § 15-11-2(b) (alterations added). Thus, negligence requires the person penalized to have a less guilty (and more common) mental state than, and does not require proof of, intent to defraud. Conversely, fraud requires a guiltier (and hopefully rarer) state of mind than negligence does. Neither mental state is a component of the other. Each state of mind excludes the other.

Thus, negligence does not require intent to defraud, the taxpayer’s implied assertion to the contrary notwithstanding. However, absence of intent to defraud is not the same as proof that a taxpayer had reasonable cause for failing to meet its compliance responsibilities. The taxpayer has failed to submit any evidence showing, or make any argument, that it had reasonable cause for incurring the audit deficiencies. Indiana law is settled that this state’s taxation hearing officers, and by extension the state-level taxing authorities of which they are agents, “do not have the duty to make a taxpayer’s case.” *Hoogenboom-Nofziger v. State Bd. of Tax Comm’rs*, 715 N.E.2d 1018, 1024 (Ind. Tax Ct. 1999), *cited with approval in State Bd. of Tax Comm’rs v. New Castle Lodge # 147, L.O.O.M.*, 765 N.E.2d 1257, 1264 (Ind. 2002). The Tax Court stated the rationale for this rule in *Hoogenboom-Nofziger* as follows:

[T]o allow [a taxpayer] to prevail after it made such a cursory showing at the administrative level would result in a tremendous workload increase for [the Department and] the State Board [now the Indiana Board of Tax Review], ... administrative agenc[ies] that already bear[] ... difficult burden[s] in administering this State’s [listed and] property tax system[s]. If taxpayers could make a de minimis showing and then force [the Department or] the State Board to support its decisions with detailed factual findings, the [Indiana taxing authorities] would be overwhelmed with cases such as this one. This would be patently unfair to other taxpayers who do make detailed presentations to the [taxing authorities] because resolution of their appeals would necessarily be delayed.

715 N.E.2d at 1024-25 (alterations added).

FINDING

The taxpayer’s protest is denied.

DEPARTMENT OF STATE REVENUE

04-20050025P.LOF

LETTER OF FINDINGS NUMBER 05-0025P

TAX ADMINISTRATION (USE TAX)—

NEGLIGENCE PENALTIES FOR THE REPORTING PERIODS

COVERING CALENDAR YEARS 1999-2001

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 the 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.

ISSUE

I. Tax Administration—Negligence Penalties—Audit Deficiencies—Good Filing History

Authority: IC §§ 6-8.1-5-1(b) and -10-2.1 (2004); *State Bd. of Tax Comm’rs v. New Castle Lodge # 147, L.O.O.M.*, 765 N.E.2d 1257, 1264 (Ind. 2002); *Hoogenboom-Nofziger v. State Bd. of Tax Comm’rs*, 715 N.E.2d 1018, 1024 and 1024-25 (Ind. Tax Ct. 1999); 45 IAC §§ 15-5-3(b)(8) and -11-2 (2004)

The taxpayer protests the Audit Division’s proposed assessment of negligence penalties.

STATEMENT OF FACTS

The Department’s Audit Division conducted a field audit of the taxpayer for the tax type and reporting periods set out in the heading of this Letter of Findings. As a result of the audit, the taxpayer incurred tax deficiencies. The Audit Division proposed assessing, and the taxpayer has only protested the proposed, negligence penalties. The Department will provide additional information as needed.

I. Tax Administration—Negligence Penalties—Audit Deficiencies—Good Filing History

DISCUSSION

A. TAXPAYER’S PROTEST

The taxpayer argues that the Department should waive the negligence penalties because the taxpayer files its returns on time and reports and remits the proper amount of tax due.

B. ANALYSIS

IC § 6-8.1-10-2.1 (2004) is the statute that authorizes the Department to impose a penalty for any negligence of a taxpayer in failing to comply with the tax laws that the Department administers. These taxes are listed in IC § 6-8.1-1-1 and include the gross retail and use tax. IC § 6-8.1-10-2.1(a)(3) states that “(a) [i]f a person: ... (3) [i]ncurs, upon examination by the department, a deficiency that is due to *negligence*; ... the person is subject to a penalty.” *Id.* (Emphasis and alterations added). The amount is set by IC § 6-8.1-10-2.1(b)(4), which states that “(b) [e]xcept as provided in subsection (g) [,] [not in issue here], the penalty described in subsection (a) is ten percent (10%) of... (4) the amount of deficiency as finally determined by the department[.]” *Id.* (Alterations added.) However, IC § 6-8.1-10-2.1(d) states that “[i]f a person subject to the penalty imposed under this section can show that the failure to...pay the deficiency determined by the department was due to *reasonable cause* and not due to willful neglect, the department shall waive the penalty.” *Id.* (Emphasis and alteration added).

Title 45 IAC § 15-11-2(b) states:

(b) “Negligence” on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer’s *carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence.* Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

Id. (Emphasis added.) The next subsection of the regulation sets out the standard of care a taxpayer must prove pursuant to IC § 6-8.1-10-2.1(e) to establish reasonable cause for failing to meet its tax compliance duties to the Department. Subsection (c) of 45 IAC § 15-11-2 reads in relevant part as follows:

(c) The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 [sic][should read IC 6-8.1-10-2, repealed and re-enacted in 1991 as IC 6-8.1-10-2.1] if the taxpayer affirmatively establishes that the failure to...pay a deficiency was due to reasonable cause and not due to negligence. *In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section....*

...

Reasonable cause is a fact sensitive question and thus will be dealt with according to the particular facts and circumstances of each case.

Id. (Emphasis and alterations added.)

Under IC § 6-8.1-5-1(b) (2004) and 45 IAC § 15-5-3(b)(8) (2004), the person against whom a proposed assessment is made has the burden of proving that it is wrong. That burden applies to abatement of penalty assessments, as well as substantive tax assessments. “*A person who wishes to avoid the penalty imposed under [IC § 6-8.1-10-2.1(a) and (b)] must make an affirmative showing of all facts alleged as a reasonable cause for the person’s failure to file the return, pay the amount of tax shown on the person’s return, pay the deficiency, or timely remit tax held in trust[.]*” IC § 6-8.1-10-2.1(e) (emphasis and alterations added). The burden of proof is not on the Department to show negligence, willful or otherwise, by, or the absence of reasonable cause for the actions or inaction of, a taxpayer.

The taxpayer’s argument is in effect that it exercised ordinary care and prudence in filing its returns with and remitting tax to this Department, thereby implying that it had “reasonable cause,” as 45 IAC § 15-11-2(c) defines that term, for incurring the audit deficiencies. That argument does not support the taxpayer’s protest because it does not address the basis on which the negligence penalties were proposed against it. The taxpayer was not penalized by the Compliance Division under IC § 6-8.1-10-2.1(a)(1) or (2) for failing to file returns, for failing to file returns on time, or for failing to pay the full amount of tax shown on those returns. It was penalized by the Audit Division under IC § 6-8.1-10-2.1(a)(3) for “[i]ncur[ring], upon examination by the department, a deficiency that is due to negligence[.]” *Id.* (Alterations added.) The fact that the taxpayer filed its returns promptly and paid all the tax it reported has no tendency to prove that the present deficiencies, resulting from its omissions of tax from those returns, were incurred for reasonable cause.

The taxpayer has failed to make any argument that it had reasonable cause for incurring the audit deficiencies. Indiana law is settled that this state’s taxation hearing officers, and by extension the state-level taxing authorities of which they are agents, “do not have the duty to make a taxpayer’s case.” *Hoogenboom-Nofziger v. State Bd. of Tax Comm’rs*, 715 N.E.2d 1018, 1024 (Ind. Tax Ct. 1999), *cited with approval in State Bd. of Tax Comm’rs v. New Castle Lodge # 147, L.O.O.M.*, 765 N.E.2d 1257, 1264 (Ind. 2002). The Tax Court stated the rationale for this rule in *Hoogenboom-Nofziger* as follows:

[T]o allow [a taxpayer] to prevail after it made such a cursory showing at the administrative level would result in a tremendous workload increase for [the Department and] the State Board [now the Indiana Board of Tax Review], ... administrative agenc[ies] that already bear[] ... difficult burden[s] in administering this State’s [listed and] property tax system[s]. If taxpayers could make a de minimis showing and then force [the Department or] the State Board to support its decisions with detailed factual findings, the [Indiana taxing authorities] would be overwhelmed with cases such as this one. This would be patently

unfair to other taxpayers who do make detailed presentations to the [taxing authorities] because resolution of their appeals would necessarily be delayed.
715 N.E.2d at 1024-25 (alterations added).

FINDING

The taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

04-20050040P.LOF

**LETTER OF FINDINGS NUMBER 05-0040P
TAX ADMINISTRATION (GROSS RETAIL AND USE TAX)—
NEGLIGENCE PENALTIES FOR THE REPORTING PERIODS
COVERING CALENDAR YEARS 2001-03**

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 the 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.

ISSUES

I. Tax Administration—Negligence Penalties—Audit Deficiencies—Ignorance of Law

Authority: IC §§ 6-8.1-5-1(b) and -10-2.1 (2004); 45 IAC §§ 15-5-3(b)(8) and -11-2 (2004)

II. Tax Administration—Negligence Penalties—Audit Deficiencies—Good Filing History

Authority: IC §§ 6-8.1-5-1(b) and -10-2.1 (2004); 45 IAC §§ 15-5-3(b)(8) and -11-2 (2004)

The taxpayer protests the Audit Division's proposed assessment of negligence penalties.

STATEMENT OF FACTS

The Department's Audit Division conducted a field audit of the taxpayer for the tax type and reporting periods set out in the heading of this Letter of Findings. As a result of the audit, the taxpayer incurred tax deficiencies. The Audit Division proposed assessing, and the taxpayer has protested only the proposed assessment of, negligence penalties. The Department will provide additional information as needed.

I. Tax Administration—Negligence Penalties—Audit Deficiencies—Ignorance of Law

DISCUSSION

A. TAXPAYER'S ARGUMENT

The taxpayer failed to accrue and remit use tax on equipment and supplies on which its vendors did not charge it gross retail (sales) tax. The taxpayer submits that one reason the Department should waive the negligence penalties is that these failures occurred due to an incorrect understanding of what uses of these items were subject to use tax and which ones were not so subject. The Department notes that the taxpayer is engaged in a service, not a production, business.

B. ANALYSIS

IC § 6-8.1-10-2.1 (2004) is the statute that authorizes the Department to impose a penalty for any negligence of a taxpayer in failing to comply with the tax laws that the Department administers. These taxes are listed in IC § 6-8.1-1-1 and include the gross retail and use tax. IC § 6-8.1-10-2.1(a)(3) states that "(a) [i]f a person: ... (3) [i]ncurs, upon examination by the department, a deficiency that is due to *negligence*; ... the person is subject to a penalty." *Id.* (Emphasis and alterations added). The amount is set by IC § 6-8.1-10-2.1(b)(4), which states that "(b) [e]xcept as provided in subsection (g) [,] [not in issue here], the penalty described in subsection (a) is ten percent ... of: ... (4) the amount of deficiency as finally determined by the department[.]" *Id.* (Alterations added.) However, IC § 6-8.1-10-2.1(d) states that "[i]f a person subject to the penalty imposed under this section can show that the failure to ... pay the deficiency determined by the department was due to *reasonable cause* and not due to willful neglect, the department shall waive the penalty." *Id.* (Emphasis and alteration added).

Title 45 IAC § 15-11-2(b) states:

(b) "Negligence" on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's *carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence.* Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

Id. (Emphasis added.) The next subsection of the regulation sets out the standard of care a taxpayer must prove pursuant to IC § 6-8.1-10-2.1(e) to establish reasonable cause for failing to meet its tax compliance duties to the Department. Subsection (c) of 45

IAC § 15-11-2 reads in relevant part as follows:

(c) The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 [sic][should read IC 6-8.1-10-2, repealed and re-enacted in 1991 as IC 6-8.1-10-2.1] if the taxpayer affirmatively establishes that the failure to...pay a deficiency was due to reasonable cause and not due to negligence. *In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section. ...*

...

Reasonable cause is a fact sensitive question and thus will be dealt with according to the particular facts and circumstances of each case.

Id. (Emphasis and alterations added.)

Under IC § 6-8.1-5-1(b) (2004) and 45 IAC § 15-5-3(b)(8) (2004), the person against whom a proposed assessment is made has the burden of proving that it is wrong. That burden applies to abatement of penalty assessments, as well as substantive tax assessments. “*A person who wishes to avoid the penalty imposed under [IC § 6-8.1-10-2.1(a) and (b)] must make an affirmative showing of all facts alleged as a reasonable cause for the person’s failure to file the return, pay the amount of tax shown on the person’s return, pay the deficiency, or timely remit tax held in trust[.]*” IC § 6-8.1-10-2.1(e) (emphasis and alterations added). The burden of proof is not on the Department to show negligence, willful or otherwise, by, or the absence of reasonable cause for the actions or inaction of, a taxpayer.

The taxpayer’s argument is in effect that it did not know it was liable for use tax on the equipment and supplies on which the Audit Division ultimately proposed to assess the audit deficiencies against it. The taxpayer thus has admitted that it was “ignorant of the listed tax laws, rules and/or regulations[.][which] is treated as negligence.” 45 IAC § 15-11-2(b) (alterations added). Such ignorance is not an exercise of “ordinary business care and prudence[.]” *id.*(c) (alteration added), and therefore does not establish reasonable cause under IC § 6-8.1-10-2.1(d) and 45 IAC § 15-11-2(c) to waive the proposed negligence penalties.

FINDING

The taxpayer’s protest is denied to the extent it is based on this issue.

II. Tax Administration—Negligence Penalties—Audit Deficiencies—Good Filing History

DISCUSSION

A. TAXPAYER’S ARGUMENT

The taxpayer submits that the other reason the Department should waive the negligence penalties is that it files all of its returns on time.

B. ANALYSIS

The taxpayer’s argument is in effect that it exercised ordinary care and prudence in filing its returns with this Department, thereby implying that it had “reasonable cause,” as 45 IAC § 15-11-2(c) defines that term, for its incurring audit deficiencies. That argument does not support the taxpayer’s protest because it does not address the basis on which the negligence penalties were proposed against it. The taxpayer was not penalized by the Compliance Division under IC § 6-8.1-10-2.1(a)(1) or (2) for failing to file returns, for failing to file returns on time, or for failing to pay the full amount of tax shown on those returns. It was penalized by the Audit Division under IC § 6-8.1-10-2.1(a)(3) for “[i]ncur[ring], upon examination by the department, a deficiency that is due to negligence[.]” *Id.* (Alterations added.) The fact that the taxpayer filed its returns promptly and paid all the tax it reported has no tendency to prove that the present deficiencies, resulting from its omissions of tax from those returns, were incurred for reasonable cause. The taxpayer has therefore failed to sustain its burden of proof concerning the proposal of the negligence penalties to the extent it has based its protest on this ground.

FINDING

The taxpayer’s protest is denied.

DEPARTMENT OF STATE REVENUE

04-20050041P.LOF

LETTER OF FINDINGS NUMBER 05-0041P TAX ADMINISTRATION (GROSS RETAIL AND USE TAX)— NEGLIGENCE PENALTIES FOR THE REPORTING PERIODS COVERING CALENDAR YEARS 2001-03

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 the 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.

ISSUES**I. Tax Administration—Negligence Penalties—Audit Deficiencies—Good Filing History**

Authority: IC §§ 6-8.1-5-1(b) and -10-2.1 (2004); 45 IAC §§ 15-5-3(b)(8) and -11-2 (2004)

II. Tax Administration—Negligence Penalties—Audit Deficiencies—Ignorance of Law

Authority: IC §§ 6-8.1-5-1(b) and -10-2.1 (2004); 45 IAC §§ 15-5-3(b)(8) and -11-2 (2004)

The taxpayer protests the Audit Division's proposed assessment of negligence penalties.

STATEMENT OF FACTS

The Department's Audit Division conducted a field audit of the taxpayer for the tax type and reporting periods set out in the heading of this Letter of Findings. As a result of the audit, the taxpayer incurred tax deficiencies. The Audit Division proposed assessing, and the taxpayer has protested only proposed assessment of, negligence penalties. The Department will provide additional information as needed.

I. Tax Administration—Negligence Penalties—Audit Deficiencies—Good Filing History**DISCUSSION****A. TAXPAYER'S ARGUMENT**

The taxpayer submits that one reason the Department should waive the negligence penalties is that it is a "good corporate citizen" and files all of its returns on time.

B. ANALYSIS

IC § 6-8.1-10-2.1 (2004) is the statute that authorizes the Department to impose a penalty for any negligence of a taxpayer in failing to comply with the tax laws that the Department administers. These taxes are listed in IC § 6-8.1-1-1 and include the gross retail and use tax. IC § 6-8.1-10-2.1(a)(3) states that "(a) [i]f a person: ... (3) [i]ncurs, upon examination by the department, a deficiency that is due to *negligence*; ... the person is subject to a penalty." *Id.* (Emphasis and alterations added). The amount is set by IC § 6-8.1-10-2.1(b)(4), which states that "(b) [e]xcept as provided in subsection (g) [,] [not in issue here], the penalty described in subsection (a) is ten percent ... of: ... (4) the amount of deficiency as finally determined by the department[.]" *Id.* (Alterations added.) However, IC § 6-8.1-10-2.1(d) states that "[i]f a person subject to the penalty imposed under this section can show that the failure to...pay the deficiency determined by the department was due to *reasonable cause* and not due to willful neglect, the department shall waive the penalty." *Id.* (Emphasis and alteration added).

Title 45 IAC § 15-11-2(b) states:

(b) "Negligence" on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's *carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence.* Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

Id. (Emphasis added.) The next subsection of the regulation sets out the standard of care a taxpayer must prove pursuant to IC § 6-8.1-10-2.1(e) to establish reasonable cause for failing to meet its tax compliance duties to the Department. Subsection (c) of 45 IAC § 15-11-2 reads in relevant part as follows:

(c) The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 [sic][should read IC 6-8.1-10-2, repealed and re-enacted in 1991 as IC 6-8.1-10-2.1] if the taxpayer affirmatively establishes that the failure to...pay a deficiency was due to reasonable cause and not due to negligence. *In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section.* ...

...

Reasonable cause is a fact sensitive question and thus will be dealt with according to the particular facts and circumstances of each case.

Id. (Emphasis and alterations added.)

Under IC § 6-8.1-5-1(b) (2004) and 45 IAC § 15-5-3(b)(8) (2004), the person against whom a proposed assessment is made has the burden of proving that it is wrong. That burden applies to abatement of penalty assessments, as well as substantive tax assessments. "*A person who wishes to avoid the penalty imposed under [IC § 6-8.1-10-2.1(a) and (b)] must make an affirmative showing of all facts alleged as a reasonable cause* for the person's failure to file the return, pay the amount of tax shown on the person's return, pay the deficiency, or timely remit tax held in trust[.]" IC § 6-8.1-10-2.1(e) (emphasis and alterations added). The burden of proof is not on the Department to show negligence, willful or otherwise, by, or the absence of reasonable cause for the actions or inaction of, a taxpayer.

The taxpayer's argument is in effect that it exercised ordinary care and prudence in filing its returns with this Department, thereby implying that it had "reasonable cause," as 45 IAC § 15-11-2(c) defines that term, for its incurring audit deficiencies. That argument does not support the taxpayer's protest because it does not address the basis on which the negligence penalties were

proposed against it. The taxpayer was not penalized by the Compliance Division under IC § 6-8.1-10-2.1(a)(1) or (2) for failing to file returns, for failing to file returns on time, or for failing to pay the full amount of tax shown on those returns. It was penalized by the Audit Division under IC § 6-8.1-10-2.1(a)(3) for “[i]ncur[ring], upon examination by the department, a deficiency that is due to negligence[.]” *Id.* (Alterations added.) The fact that the taxpayer filed its returns promptly and paid all the tax it reported has no tendency to prove that the present deficiencies, resulting from its omissions of tax from those returns, were incurred for reasonable cause. The taxpayer has therefore failed to sustain its burden of proof concerning the proposal of the negligence penalties to the extent it has based its protest on this ground.

FINDING

The taxpayer’s protest is denied to the extent it is based on this issue.

II. Tax Administration—Negligence Penalties—Audit Deficiencies—Ignorance of Law

DISCUSSION

A. TAXPAYER’S ARGUMENT

The taxpayer failed to accrue and remit use tax on licenses for new software on which its licensors/vendors did not charge it gross retail (sales) tax. The taxpayer submits that the other reason the Department should waive the negligence penalties is that these failures were unintentional. The protest letter implies that the taxpayer did not previously know that such licenses were subject to sales and use tax.

B. ANALYSIS

The taxpayer’s argument is in effect that it did not know that it was liable for tax on the largest single category of retail transactions on which the Audit Division ultimately proposed to assess the audit deficiencies against it. The taxpayer thus has admitted that it was “ignorant of the listed tax laws, rules and/or regulations[,] which is treated as negligence.” 45 IAC § 15-11-2(b) (alterations added). Such ignorance is not an exercise of “ordinary business care and prudence[,]” *id.*(c) (alteration added), and therefore does not establish reasonable cause under IC § 6-8.1-10-2.1(d) and 45 IAC § 15-11-2(c) to waive the proposed negligence penalties.

FINDING

The taxpayer’s protest is denied.

DEPARTMENT OF STATE REVENUE

0420050053.LOF

LETTER OF FINDINGS: 05-0053

GROSS RETAIL TAX

For 2001 through 2003

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 the publication of a new document in the Indiana Register. The publication of the document will provide the general public with information about the Department’s official position concerning a specific issue.

ISSUES

I. Purchase of Asphalt from Illinois Vendors – Sales Tax.

Authority: IC 6-2.5-2-1; IC 6-2.5-3-2; IC 6-2.5-3-5(a); 45 IAC 2.2-3-16; Ill. Admin. Code tit. 86, § 130.605(a)(1)-(2); Ill. Admin. Code tit. 86, § 130.605(b); Ill. Admin. Code tit. 86, § 130.605(d).

The taxpayer protests the Department’s decision to assess use tax on asphalt material purchased in Illinois, transported to Indiana, and used within Indiana construction projects.

II. Use Tax Assessments.

Authority: IC 6-8.1-5-1(b).

Taxpayer maintains that it is not required to pay Indiana use tax on the purchase of capital assets, vehicles, and various tools and other equipment on the ground that taxpayer paid Illinois sales tax at the time it purchased the items.

STATEMENT OF FACTS

Taxpayer is an in-state asphalt contractor providing commercial and residential asphalt construction and paving services.

The Indiana Department of Revenue (Department) conducted an audit review of taxpayer’s business records for 2001 through 2003. The audit concluded that taxpayer owed additional Indiana use tax. Accordingly, the Department sent taxpayer notices of “Proposed Assessment.” Taxpayer disagreed with the proposed assessments and submitted a protest to that effect. An administrative hearing was conducted during which taxpayer explained the basis for its protest. This Letter of Findings results.

DISCUSSION

I. Purchase of Asphalt from Illinois Vendors – Sales Tax.

Indiana imposes a use tax on the “storage, use, or consumption of tangible personal property in Indiana... regardless of the

location of that transaction or of the retail merchant making that transaction.” IC 6-2.5-3-2. The tax is imposed on transactions that occur outside of Indiana that would be taxable if they occurred within Indiana but only if property is stored, used or consumed in Indiana. IC 6-2.5-2-1.

The imposition of the use tax, on purchases occurring outside the state, is qualified pursuant to 45 IAC 2.2-3-16 which allows an Indiana credit for “the amount of any sale, purchase, or use tax paid to any other state... with respect to the tangible personal property on which Indiana use tax applies.” See IC 6-2.5-3-5(a).

Taxpayer bought liquid asphalt from two Illinois vendors. The liquid asphalt was transported from Illinois to taxpayer’s Indiana location by common carrier. The vendors stipulated which common carriers were permitted to pick up the liquid asphalt and transport the material into Indiana. When the vendors sent taxpayer a bill for the asphalt, the vendors charged Illinois sales tax. The vendors’ bill states that the F.O.B. point was at the site of the Illinois vendors. The common carriers sent taxpayer a separate bill for the transportation services.

The audit found the taxpayer purchased tangible personal property (the asphalt) which was subject to Indiana use tax because, “Indiana state gross retail tax [had] not been collected at the point of these purchases and use tax was not remitted upon disposition of the material.”

Taxpayer apparently agrees that it owed the Indiana use tax but argues that it should be permitted a credit for the Illinois sales tax paid to the Illinois vendors. In support, taxpayer cites to IC 6-2.5-3-5(a) which states that, “A person is entitled to a credit against the use tax imposed on the use, storage, or consumption of a particular item of tangible personal property equal to the amount, if any, of sales tax, purchase tax, or use tax paid to another state... for the acquisition of that property.” See 45 IAC 2.2-3-16.

The taxpayer has provided information purporting to establish that the Illinois sales tax (Retailers’ Occupation Tax) was due and payable for taxpayer’s purchase of liquid asphalt. Pursuant to Ill. Admin. Code tit. 86, § 130.605 (2000), “Where tangible personal property is located in this State at the time of its sale... and then delivered in Illinois to the purchaser, the seller is taxable if the sale is at retail: 1) the sale is not deemed to be in interstate commerce if the purchaser or his representative receives the physical possession of such property in this State. 2) This is so notwithstanding the fact that the purchaser may, after receiving physical possession of the property in this state, transport or send the property out of the state for use outside the State or for use in the conduct of interstate commerce.” Ill. Admin. Code tit. 86, § 130.605(a)(1)-(2).

However, the administrative code also makes exceptions for certain purchases made within Illinois. Pursuant to Ill. Admin. Code tit. 86, § 130.605(b), “The tax does not extend to gross receipts from sales in which the seller is obligated, under the terms of his agreement with the purchaser, to make physical delivery of the goods from a point in [Illinois] to a point outside [Illinois], not to be returned to a point within [Illinois].” Under the terms of taxpayer’s agreement, the liquid asphalt was not delivered to taxpayer; the liquid asphalt was transferred to a common carrier – paid for by taxpayer but selected by the vendors – for eventual delivery to taxpayer. The parties did not enter into a contract for delivery of hot asphalt in Illinois, and the taxpayer did not ‘receive[] physical possession of the such property in [Illinois].’ Ill. Admin. Code tit. 86, § 130.605(a)(1). The vendors and taxpayer entered into an arrangement “to make physical delivery of the goods from a point in [Illinois] to a point outside [Illinois], not to be returned to a point within [Illinois].” Ill. Admin. Code tit. 86, § 130.605(b). The fact that the parties designated Illinois as the F.O.B. point is irrelevant in this analysis because, under Ill. Admin. Code tit. 86, § 130.605(d), “[t]he place at which title to the property passes to the purchaser is immaterial” Accordingly, taxpayer’s purchase of liquid asphalt, designated for delivery and ultimate consumption within the state of Indiana, was not subject to the Illinois sales tax because “[s]ales of the type described in [Ill. Admin. Code tit. 86, § 130.605(b)] are deemed to be within the protection of the Commerce Clause of the Constitution of the United States.” Ill. Admin. Code tit. 86, § 130.605(d).

Therefore, because Illinois sales tax was not due and payable on taxpayer’s purchase of the liquid asphalt destined for Indiana, taxpayer is not entitled to an Indiana credit under 45 IAC 2.2-3-16. Instead, the purchase of the liquid asphalt is subject to Indiana use tax under IC 6-2.5-3-2 because the liquid asphalt constituted tangible personal property used or consumed in Indiana.

FINDING

Taxpayer’s protest is respectfully denied.

II. Use Tax Assessments.

The audit assessed use tax on the purchase of “capital assets,” vehicles, tools, supplies, and equipment because “sales tax was not paid at the time of purchase nor the use tax remitted to the Department of Revenue.” Taxpayer challenges the assessments on the ground that it can now produce documentation establishing that it paid sales tax on the purchase of certain of these items and because it “is in the process of obtaining contemporaneous written documentation that the tax was paid [and] these documents will be available shortly.”

IC 6-8.1-5-1(b) states that, “The notice of proposed assessment is prima facie evidence that the department’s claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is wrong.”

The specific issue raised by taxpayer is not one amenable to resolution in a Letter of Findings. Nonetheless, taxpayer has met its threshold burden of demonstrating that it is entitled to have the documents presented reviewed by the audit division. The audit

division is requested to review the documents which taxpayer has presented and to make whatever adjustments to the specific use tax assessments the audit division deems appropriate and justified. However, taxpayer is cautioned that the request to the audit division does not extend indefinitely to include whatever documents taxpayer deems to be "available shortly." Both taxpayer and the Department are entitled to a *timely and final* resolution of the issue.

FINDING

Subject to audit review of the documents taxpayer has presented within 30 days of the issuance of this Letter of Findings, taxpayer's protest is sustained to the extent that it paid sales tax at the time it purchased the various items at issue.

DEPARTMENT OF STATE REVENUE

0120050236.LOF

LETTER OF FINDINGS NUMBER: 05-0236

Adjusted Gross Income Tax

Tax Period 1999-2003

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 the 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.

ISSUES

I. Adjusted Gross Income Tax-Imposition of Tax on Construction Income

Authority: IC § 6-3-2-1; IC § 6-8.1-5-1(b); IC § 6-8.1-5-4.

The taxpayer protests the imposition of adjusted gross income tax on construction income.

II. Adjusted Gross Income Tax-Imposition of Tax on Unexplained Income

Authority: IC § 6-3-1-3.5(a); 26 U.S.C.A. § 62.

The taxpayer protests the imposition of adjusted gross income tax on unexplained income.

III. Adjusted Gross Income Tax-Disallowance of Expense Deductions

Authority: IC § 6-3-1-3.5; Webster's II New Riverside University Dictionary 81 1984.

The taxpayer protests the disallowance of several expense deductions.

IV. Tax Administration-Ten Percent Negligence Penalty

Authority: IC § 6-8.1-10-2.1; 45 IAC 15-11-2(b).

The taxpayer protests the imposition of the penalty.

STATEMENT OF FACTS

The taxpayers are a married couple. After an investigation, the Indiana Department of Revenue (department) assessed additional adjusted gross income tax, penalty, and interest against them for the tax period 1999-2003. The taxpayers protested the assessment and a hearing was held. This Letter of Findings results.

I. Adjusted Gross Income Tax-Imposition of Tax on Construction Income

DISCUSSION

The audit assessed adjusted gross income tax on the taxpayers' income from the husband's construction activities. The taxpayers argued that the husband did not operate a construction business since he did not charge for his services. Rather, he donated his construction services to others.

Notices of Proposed Assessment are prima facie evidence that the tax assessment is correct. IC § 6-8.1-5-1(b). The taxpayers bear the burden of proving that any assessment is incorrect. *Id.* Taxpayers are required to keep adequate books and records so that the department can determine the proper tax owed to the state. IC § 6-8.1-5-4.

An adjusted gross income tax is imposed upon the income of Indiana residents. IC § 6-3-2-1. If the husband never charged for his construction services, he would not have had any construction income on which to impose the tax. Court documents indicated that a dissatisfied customer had previously sued the taxpayer. In his defense of that lawsuit, the taxpayer submitted letters from satisfied customers stating that he had charged a fair price. The lawsuit and letters indicate that the husband actually operated a construction business and did not always donate his services.

The taxpayers' books and records were not adequate to allow the department to determine the correct amount of income earned in the husband's construction business. Therefore, the department had no option but to prepare an estimate based upon the best information available. The taxpayers did not produce adequate documentation to substantiate their contention that the department's estimate was inaccurate.

FINDING

The taxpayer's protest to the assessment of tax on the construction income is denied.

II. Adjusted Gross Income Tax-Imposition of Tax on Unexplained Income**DISCUSSION**

The taxpayers had unexplained deposits in their bank accounts. The department assessed income tax on these deposits. The taxpayers protested this assessment contending that the deposits did not represent taxable income. Rather, the taxpayer argued that the deposits represented reimbursements of monies advanced for motivational tapes and seminar tickets.

Indiana adjusted gross income is calculated by starting with the federal adjusted gross income and making certain modifications. IC § 6-3-1-3.5(a). The federal adjusted gross income calculation begins with the inclusion of all of the taxpayers' income. 26 U.S.C.A. § 62.

The taxpayers offered no documentation to substantiate that the unexplained deposits into their bank accounts were anything other than income. Therefore, they failed to sustain their burden of proving that the unexplained deposits were not subject to the Indiana adjusted gross income tax.

FINDING

The taxpayers' protest to the assessment of Indiana adjusted gross income tax on unexplained deposits is denied.

III. Adjusted Gross Income Tax-Disallowance of Expense Deductions**DISCUSSION**

The taxpayers also operated a part-time business that involved two types of activities. First, the taxpayers sold items over the internet. Second, the taxpayers recruited and developed other sales people. The taxpayer took deductions for expenses incurred in the operation of the businesses. These deductions included mileage, internet usage, training and education, advertising and promotions, wages, supplies, postage, travel, meals, and lodging. Each year of the audit, the deductions exceeded the income the taxpayers received from this business. This resulted in losses that were taken against the taxpayers' income from the husband's construction business and wages received as a teacher. The department disallowed the deductions taken.

The Indiana adjusted gross income tax is calculated by starting with the taxpayers' federal adjusted gross income and making certain adjustments. IC § 6-3-1-3.5. Since the Indiana adjusted gross income tax is calculated by starting with the federal adjusted gross income, federal deductions are a part of the initial computation.

The taxpayers deducted the total cost of their internet usage claiming that it was used for business purposes only. There were six people in their household during the audit period. It is unknown if any of those people ever e-mailed a friend, checked the weather, or looked up a recipe on the internet. There were indications that the taxpayers ordered many of their goods for personal use over the internet. These are not business uses. The taxpayers were not entitled to deduct the entire amount of the internet charges. The taxpayers did not provide documentation of a reasonable estimate of the business use of the internet. They did not sustain their burden of proving that the internet usage was totally devoted to the business.

The taxpayers also took deductions for wages paid to their children. They provided no documentation substantiating that the payments to their children were actually wages for services rendered. The taxpayers did not sustain their burden of proving that the payments to their children were actually deductible wages.

The taxpayers claimed deductions for advertising expenses. Most of the advertising expenses claimed were gifts for family and friends ordered by the taxpayers through their internet sales business. Webster's II New Riverside University Dictionary 81 (1984) defines "advertise" as:

1. To make public announcement of, esp. to proclaim the qualities or advantages of so as to increase sale, *advertise* a new product.

Gifts to family and friend do not constitute public announcements about the qualities or advantages of a product. They do not have the effect of increasing sales. Therefore, gifts to family and friends do not qualify as advertising expenses. The taxpayers did not sustain their burden of proving that these gifts for family and friends were actually used for advertising. Therefore, these deductions cannot be taken against the taxpayers' income.

The taxpayers also claimed deductions for "tools" distributed to related dealers in the internet sales system. These tools were motivational tapes and books. The sales invoices they provided were postdated. The taxpayers did not substantiate *what* they paid for these items *even* if the expenses qualified as legitimate deductions.

The taxpayers took deductions for fees paid to attend seminars and the travel expenses associated with the seminars. The taxpayers submitted sheets of paper with handwritten statements of expenses on them and seminar programs to substantiate these deductions. There were no receipts or any other original documentation of a financial nature to substantiate their claims. The taxpayers did not sustain their burden of proving that they actually paid the amounts deducted for their travel, food, and seminars even if these expenses qualified as business deductions.

Finally, the taxpayers claimed deductions for office expenses and postage. Again, the taxpayers provided no original records substantiating their payments or whether the expenses they claimed were used for postage or office supplies.

FINDING

The taxpayers' protest to the denial of the expenses taken as deductions on their federal adjusted gross income tax is denied.

IV. Tax Administration-Ten Percent Negligence Penalty

DISCUSSION

The taxpayers protested the imposition of the ten percent negligence penalty pursuant to IC § 6-8.1-10-2.1. Indiana Regulation 45 IAC 15-11-2(b) clarifies the standard for the imposition of the negligence penalty as follows:

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

The taxpayers did not keep the books and records necessary to determine the proper amount of tax due. Their disregard of their duty to keep accurate records constituted negligence.

FINDING

The taxpayers' protest to the imposition of the penalty is denied.

DEPARTMENT OF STATE REVENUE

05-20050254.LOF

LETTER OF FINDINGS NUMBER: 05-0254

Cigarette Tax

For Tax Year 2004

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 the 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.

I. Cigarette Tax--Imposition

Authority: IC 6-8.1-5-1; 45 IAC 15-5-3(b); IC 6-7-1-1; 15 U.S.C. §§ 375-378

Taxpayer protests the imposition of cigarette tax.

II. Tax Administration--Negligence Penalty and Interest

Authority: IC 6-8.1-10-1; IC 6-8.1-10-2.1; 45 IAC 15-11-2

Taxpayer protests the imposition of a ten percent negligence penalty and interest.

STATEMENT OF FACTS

Taxpayer is an individual. As the result of an investigation, the Indiana Department of Revenue determined that taxpayer owed cigarette tax on cigarettes ordered via the internet/telephone and delivered in Indiana. Taxpayer protests that she does not owe these taxes. Further facts will be supplied as required.

I. Cigarette Tax--Imposition

DISCUSSION

Before examining the taxpayer's protest, it should be noted that the *taxpayer* bears the burden of proof. IC 6-8.1-5-1(b) states in pertinent part:

The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made.

The Indiana Administrative Code also states "[t]he burden of proving that a proposed assessment is incorrect rests with the taxpayer...." 45 IAC 15-5-3(b).

The taxpayer's protest consisted of the following single sentence (the taxpayer neither attended, nor telephoned, for the scheduled hearing):

I would like to protest this tax. What law (I.C.) Indiana Code is being used to collect this tax?

The cigarette tax is found at IC 6-7-1-1, which states:

It is the intent and purpose of this chapter to levy a tax on all cigarettes sold, used, consumed, handled, or distributed within this state, and to collect the tax from the person who first sells, uses, consumes, handles, or distributes the cigarettes. It is further the intent and purpose of this chapter that whenever any cigarettes are given for advertising or any purpose whatsoever, they shall be taxed in the same manner as if they were sold, used, consumed, handled, or distributed in this state. Notwithstanding any other provisions contained in this chapter, the liability for the excise taxes imposed by this chapter shall be conclusively presumed to be on the retail purchaser or ultimate consumer, precollected for convenience and facility only. When such taxes are paid by any other person, such payment shall be considered as an advance payment and shall be added to the price of the cigarettes and recovered from the ultimate consumer or user. Distributors, wholesalers, or retailers may state the amount of the tax separately from the price of such cigarettes on all price display signs, sales or delivery slips, bills, and statements which

advertise or indicate the price of such cigarettes.

(*Emphasis added*) As this statute makes clear, this tax applies to all purchases of cigarettes. It does not make a difference if the purchase is over the counter, via the internet/telephone, or in any other manner. Just as every person who purchases cigarettes in a store owes cigarette tax, so does the person who purchases cigarettes from an internet vendor.

The Department's assessment is based on information received pursuant to the Jenkins Act, 15 U.S.C. §§ 375-378, which is an enforcement mechanism for states to prevent evasion of state cigarette taxes.

The Department refers to IC 6-8.1-5-1(a), which states:

If the department reasonably believes that a person has not reported the proper amount of tax due, the department shall make a proposed assessment of the amount of the unpaid tax on the basis of the best information available to the department. The amount of the assessment is considered a tax payment not made by the due date and is subject to IC 6-8.1-10 concerning the imposition of penalties and interest. The department shall send the person a notice of the proposed assessment through the United States mail.

The Department received information from the vendor naming taxpayer as the purchaser of cigarettes. The Department proposed assessments based on the best information available to it, as provided by IC 6-8.1-5-1(a).

In conclusion, the Department received information under the Jenkins Act which named taxpayer as the purchaser of cigarettes in Indiana. The cigarette tax is imposed on all purchases of cigarettes in Indiana, including those purchases which are delivered into Indiana, as provided by IC 6-7-1-1. The burden of proving the assessment wrong rests with the taxpayer, as provided in IC 6-8.1-5-1(b). Taxpayer has not met this burden.

FINDING

Taxpayer's protest is denied.

II. Tax Administration—Negligence Penalty and Interest

DISCUSSION

The Department issued proposed assessments and the ten percent negligence penalty and interest for the tax years in question. Taxpayer (apparently) protests the imposition of penalty and interest. With regard to interest, the Department refers to IC 6-8.1-10-1, which states in relevant part:

(a) If a person fails to file a return for any of the listed taxes, fails to pay the full amount of tax shown on his return by the due date for the return or the payment, or incurs a deficiency upon a determination by the department, the person is subject to interest on the nonpayment.

...

(e) The department may not waive the interest imposed under this section.

Since taxpayer incurred a deficiency upon a determination by the Department, as explained in Issue I., the Department may not waive interest under IC 6-8.1-10-1.

With regard to the penalty, the Department refers to IC 6-8.1-10-2.1(a), which states in relevant part:

If a person:

...

(3) incurs, upon examination by the department, a deficiency that is due to negligence;

...

the person is subject to a penalty.

The Department refers to 45 IAC 15-11-2(b), which states:

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

45 IAC 15-11-2(c) provides in pertinent part:

The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 if the taxpayer affirmatively establishes that the failure to file a return, pay the full amount of tax due, timely remit tax held in trust, or pay a deficiency was due to reasonable cause and not due to negligence. In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section.

In this case, taxpayer incurred a deficiency which the Department determined was due to negligence under 45 IAC 15-11-2(b), and so was subject to a penalty under IC 6-8.1-10-2.1(a). Taxpayer has not affirmatively established that her failure to pay the deficiency was due to reasonable cause and not due to negligence, as required by 45 IAC 15-11-2(c).

FINDING

Taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

05-20050329.LOF
05-20050330.LOF

LETTER OF FINDINGS NUMBER: 05-0329; 05-0330

**Cigarette Tax & Use Tax
For Tax Years 2003 and 2004**

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 the 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.

I. Cigarette Tax--Imposition

Authority: 15 U.S.C. §§ 375-378; IC 6-7-1-1; IC 6-8.1-5-1; 45 IAC 15-5-3

Taxpayer protests the imposition of cigarette tax.

II. Use Tax--Imposition

Authority: IC 6-2.5-3-2; IC 6-2.5-1-5; IC 6-2.5-3-7; IC 6-8.1-5-1; 45 IAC 2.2-3-4

Taxpayer protests the imposition of use tax.

III. Tax Administration—Negligence Penalty and Interest

Authority: IC 6-8.1-10-1; IC 6-8.1-10-2.1; 45 IAC 15-11-2

Taxpayer protests the imposition of a ten percent negligence penalty and interest.

STATEMENT OF FACTS

Taxpayer is an individual. As the result of an investigation, the Indiana Department of Revenue determined that taxpayer owed cigarette tax, use tax, and penalty on cigarettes ordered and delivered into Indiana. Taxpayer protests that he does not owe these taxes. Taxpayer also mentioned during the telephone hearing that he was protesting cigarette tax assessments for the year 2005. No protest information for 2005 is included in the file. Thus this Letter of Finding only addresses the period prior to the year 2005. Further facts will be supplied as required.

I. Cigarette Tax--Imposition**DISCUSSION**

Before examining the taxpayer's protest, it should be noted that the *taxpayer* bears the burden of proof. IC 6-8.1-5-1(b) states in pertinent part:

The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made.

The Indiana Administrative Code also states "[t]he burden of proving that a proposed assessment is incorrect rests with the taxpayer...." 45 IAC 15-5-3(b).

The Department's proposed assessment is based on information received pursuant to the Jenkins Act, 15 U.S.C. §§ 375-378, which is an enforcement mechanism for states to prevent evasion of state cigarette taxes.

Taxpayer did not file a return with the Department which included the cigarette taxes. The Department refers to IC 6-8.1-5-1(a), which states:

If the department reasonably believes that a person has not reported the proper amount of tax due, the department shall make a proposed assessment of the amount of the unpaid tax on the basis of the best information available to the department. The amount of the assessment is considered a tax payment not made by the due date and is subject to IC 6-8.1-10 concerning the imposition of penalties and interest. The department shall send the person a notice of the proposed assessment through the United States mail.

The Department received information from the vendor naming taxpayer as the purchaser of cigarettes. The Department made proposed assessments based on the best information available to it, as provided by IC 6-8.1-5-1(a).

Taxpayer protests the imposition of cigarette tax. Taxpayer argues that he does not owe cigarette tax. Taxpayer states in correspondence:

[T]his is double taxation, which I do not believe is Federally Legal unless you give me an avenue to seek a refund from Kentucky for the tax collected. Kentucky tax stamps are on the cigarette packs, so a cigarette tax was already paid on these packs.

Regarding the taxpayer's "double taxation" argument, the Indiana cigarette tax (found at IC 6-7-1-1) states:

It is the intent and purpose of this chapter to levy a tax on all cigarettes sold, used, consumed, handled, or distributed within this state, and to collect the tax from the person who first sells, uses, consumes, handles, or distributes the cigarettes. It is further the intent and purpose of this chapter that whenever any cigarettes are given for advertising or any purpose whatsoever, they shall be taxed in the same manner as if they were sold, used, consumed, handled, or distributed in this state. Notwithstanding any other provisions contained in this chapter, the liability for the excise taxes imposed by this chapter shall

be conclusively presumed to be on the retail purchaser or ultimate consumer, precollected for convenience and facility only. When such taxes are paid by any other person, such payment shall be considered as an advance payment and shall be added to the price of the cigarettes and recovered from the ultimate consumer or user. Distributors, wholesalers, or retailers may state the amount of the tax separately from the price of such cigarettes on all price display signs, sales or delivery slips, bills, and statements which advertise or indicate the price of such cigarettes.

(*Emphasis added*). As this statute makes clear, this tax applies to all purchases of cigarettes. It does not make a difference if the purchase is over the counter, via the internet, telephone, or in any other manner. Just as every person who purchases cigarettes in a store owes cigarette tax, so does the person who purchases cigarettes from an internet vendor.

Returning to the taxpayer's argument, as IC 6-7-1-1 makes clear, the taxpayer's cigarettes were taxable in Indiana. The taxpayer does not develop his "double taxation" argument beyond the assertion quoted above. As already indicated, the taxpayer has the burden of proof, and has failed to meet it regarding the "double taxation" argument. If the taxpayer did in fact pay a cigarette tax to Kentucky on the cigarettes at issue (the taxpayer did not supply any documentation to that effect), any remedy (if there is one) would have to be sought with Kentucky.

Taxpayer also argues the number of cigarettes purchased in 2004. Taxpayer states:

According to my recorders [*sic*], which I have provided a report from my Quicken, I received 11 orders from [Company X] in 2004 totaling 108 cartons/1080 pack of cigarettes. We consumed 1000 of these packs, 80 packs were given as gifts to relatives in Ill. and TN. Not sure the gifts are taxable either.

Dealing with this in reverse order, regarding the (purported) gifts argument, taxpayer does not develop this argument, but it should be recalled that IC 6-7-1-1 states (*Emphasis added*):

It is the intent and purpose of this chapter to levy a tax on *all* cigarettes sold, used, consumed, *handled*, or *distributed* within this state, and to collect the tax from the person who first sells, uses, consumes, handles, or distributes the cigarettes....

Turning to the number of cigarettes purchased, taxpayer seems to be arguing that he was billed for purchases he did not make. However, what the taxpayer fails to note is the fact that he also made purchases in 2003. The taxpayer has been billed for 2003 *and* 2004.

In conclusion, the Department received information under the Jenkins Act which named taxpayer as the purchaser of cigarettes in Indiana. The cigarette tax is imposed on all purchases of cigarettes in Indiana, including those purchases which are delivered into Indiana, as provided by IC 6-7-1-1. The burden of proving the assessment wrong rests with the taxpayer, as provided in IC 6-8.1-5-1(b). Taxpayer has not met this burden.

FINDING

Taxpayer's protest is denied.

II. Use Tax--Imposition

DISCUSSION

Taxpayer protests the imposition of use tax on his purchase of cigarettes ordered and delivered into Indiana. The use tax is complementary to the sales tax and is found at IC 6-2.5-3-2(a), which states:

An excise tax, known as the use tax, is imposed on the storage, use, or consumption of tangible personal property in Indiana if the property was acquired in a retail transaction, regardless of the location of that transaction or of the retail merchant making that transaction.

Also of relevance is 45 IAC 2.2-3-4, which states:

Tangible personal property, purchased in Indiana, or elsewhere in a retail transaction, and stored, used, or otherwise consumed in Indiana is subject to Indiana use tax for such property, unless the Indiana state gross retail tax has been collected at the point of purchase.

This means that Indiana use tax is due when Indiana sales tax is not collected. The Department has received no documentation to indicate, let alone establish, that sales tax was collected on the purchase of the cigarettes at issue.

Taxpayer challenges the number of cigarettes purchased and "shipping which is not taxable." Regarding the number of cigarettes purchased, that was dealt with already in Issue I. It should be noted that shipping is in fact taxable under IC 6-2.5-1-5. (It should also be noted that taxpayer provided one receipt for a 2005 purchase—not a 2003 or 2004 purchase. However, if this receipt is indicative of the cost of the cigarettes for 2003 and 2004, it goes against the taxpayer's argument, since if it truly is representative of 2003 and 2004 then it appears the Department may have *under* billed the taxpayer for use tax).

As explained in Issue I, under IC 6-8.1-5-1(b) the burden of proving the assessment wrong rests with the taxpayer. Beyond this general burden is IC 6-2.5-3-7(a), which states:

A person who acquires tangible personal property from a retail merchant for delivery in Indiana is presumed to have acquired the property for storage, use, or consumption in Indiana, unless the person or the retail merchant can produce evidence to rebut that presumption.

Taxpayer has not produced sufficient evidence to rebut the presumption that the cigarettes were acquired for storage, use, or consumption in Indiana. Since Indiana sales tax was not collected on the purchase of the cigarettes, under IC 6-2.5-3-2(a) and 45 IAC

2.2-3-4, Indiana use tax is due on the purchase of the cigarettes. Taxpayer has not met the burden of proving the proposed assessment wrong, as explained under IC 6-8.1-5-1(b).

FINDING

Taxpayer's protest is denied.

III. Tax Administration—Negligence Penalty and Interest

DISCUSSION

The Department issued proposed assessments and the ten percent negligence penalty and interest for the tax years in question. Taxpayer protests the imposition of penalty and interest. With regard to interest, the Department refers to IC 6-8.1-10-1, which states in relevant part:

(a) If a person fails to file a return for any of the listed taxes, fails to pay the full amount of tax shown on his return by the due date for the return or the payment, or incurs a deficiency upon a determination by the department, the person is subject to interest on the nonpayment.

...

(e) The department may not waive the interest imposed under this section.

Since taxpayer incurred a deficiency upon a determination by the Department, as explained in Issues I and II, the Department may not waive interest under IC 6-8.1-10-1.

With regard to the penalty, the Department refers to IC 6-8.1-10-2.1(a), which states in relevant part:

If a person:

...

(3) incurs, upon examination by the department, a deficiency that is due to negligence;

...

the person is subject to a penalty.

The Department refers to 45 IAC 15-11-2(b), which states:

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

45 IAC 15-11-2(c) provides in pertinent part:

The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 if the taxpayer affirmatively establishes that the failure to file a return, pay the full amount of tax due, timely remit tax held in trust, or pay a deficiency was due to reasonable cause and not due to negligence. In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section.

In this case, taxpayer incurred a deficiency which the Department determined was due to negligence under 45 IAC 15-11-2(b), and so was subject to a penalty under IC 6-8.1-10-2.1(a). Taxpayer has not affirmatively established that his failure to pay the deficiency was due to reasonable cause and not due to negligence, as required by 45 IAC 15-11-2(c).

FINDING

Taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

0420050354.LOF

LETTER OF FINDINGS NUMBER: 05-0354

Sales and Use Tax

Tax Period 2002-2004

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 the 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.

ISSUES

I. Sales and Use Tax-Imposition

Authority: IC § 6-8.1-5-1(b); IC § 6-2.5-2-1(a); IC § 6-2.5-2-2; IC § 6-8.1-5-4.

The taxpayer protested the imposition of sales tax.

II. Tax Administration- Ten Percent Negligence Penalty

Authority: IC § 6-8.1-10-2.1: 45 IAC 15-11-2 (b).

The taxpayer protested the imposition of the ten percent negligence penalty.

STATEMENT OF FACTS

The taxpayer is a vendor of food and drinks at an annual festival. After an audit, the Indiana Department of Revenue (department) assessed additional sales tax, penalty, and interest against the taxpayer for the tax period 2002-2004. The taxpayer protested this assessment. A hearing was held and this Letter of Findings results.

I. Sales and Use Tax-Imposition**DISCUSSION**

Indiana imposes a sales tax on the transfer of tangible personal property in a retail transaction. IC § 6-2.5-2-1(a). The sales tax to be remitted to the state is computed by multiplying the total sales by the sales tax rate. IC § 6-2.5-2-2.

Notices of proposed assessments are prima facie evidence that the department's claim for unpaid taxes is valid. The taxpayer has the burden of proving that the department incorrectly imposed the assessment. IC § 6-8.1-5-1(b). Taxpayers are required to keep adequate books and records so that the department can determine the proper tax owed to the state. IC § 6-8.1-5-4.

The taxpayers' books and records were not adequate to allow the department to determine the correct amount of tax. Therefore, the department had no option but to prepare an estimate based upon the best information available. The department estimated the total gross amount of sales in the following manner:

The taxpayer did not have invoices from all vendors, and the dates from invoices provided were not consecutive. Invoices were only provided for the audit periods of 2003 and 2004. For the years of 2003 and 2004 the amount of ham purchased from each invoice (which was sixty pounds) was applied every day of the festival with the exception of the weekends. Observations of the festival prove that the weekends have approximately twice as many customers. Therefore, the amounts for weekend operations were doubled.

An approximate amount of ham purchased allowed for conversion of pounds to ounces. Next, the total amount of ham in ounces was divided by four, which is an approximate amount of meat per the average sandwich. The result gave an approximate number of sandwiches. Per observations and taxpayer the sandwiches are sold at six dollars a sandwich. The approximate number of sandwiches was multiplied by the six dollar cost to result in the total dollar amount of sandwiches.

Observations concluded sandwiches were approximately one half of the gross receipts; therefore the total dollar amount of sandwiches was multiplied by two. This resulted in total amount of sales. The amounts were consistent for each year. Therefore, the amount of gross receipts for 2003 and 2004 was applied to 2002.

The total amount of sales less amounts reported gave additional sales subject to the gross retail tax.

The department notes that, aside from poor record keeping, the audit found evidence of unreported sales and transactions. The taxpayer now argues that the amount originally assessed was too great. The taxpayer suggested that the department could make a better estimate by applying the 2005 total sales amounts to the three years covered by the audit. The taxpayer did maintain 2005 records; the amount of 2005 sales is approximately 40 percent lower than the estimated sales for the tax period. While the Department agrees that the 2005 records *could* provide a reasonable basis for projecting the estimated periods, the department declines to make such a factual determination. The administrative review process is not the forum for making such a numerical determination based solely on taxpayer's unexamined, unchallenged assertion. However, the taxpayer has met its burden of demonstrating that the estimated sales amounts should be reconsidered.

FINDING

Subject to a supplementary audit review of the taxpayer's 2005 records and a comparison of those records with the estimated periods, the taxpayer's protest is sustained.

II. Tax Administration- Ten Percent Negligence Penalty**DISCUSSION**

The taxpayer protested the imposition of the ten percent (10[percent]) negligence penalty pursuant to IC § 6-8.1-10-2.1. Indiana Regulation 45 IAC 15-11-2(b) clarifies the standard for the imposition of the negligence penalty as follows:

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

During the period of the audit, the taxpayer ignored the law and the department's instructions for the payment of sales tax and maintenance of adequate records. The taxpayer's inattention to these duties resulted in the tax assessment. These breaches of the taxpayer's duty constituted negligence.

FINDING

The taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

0320050355P.LOF

LETTER OF FINDINGS NUMBER: 05-0355P**Withholding Tax****For the month of December 2004**

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 the 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.

ISSUE**I. Tax Administration – Penalty**

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2;

The taxpayer protests the late penalty.

STATEMENT OF FACTS

The late penalty was assessed on the late payment of a monthly withholding tax return for the period December 2004. The taxpayer is an Indiana company.

I. Tax Administration – Penalty**DISCUSSION**

The taxpayer requests the late penalty be abated as the taxpayer says (1) the liability qualifies for the Tax Amnesty program, (2) the taxpayer has a good payment record, and (3) the taxpayer was too busy to complete the return.

With regard to the Tax Amnesty program, only liabilities that end before July 1, 2004, qualify for Tax Amnesty. As this liability period ended after July 1, 2004, this liability does not qualify for Tax Amnesty.

With regard to the compliance record, the taxpayer has had a couple of errors in the past few years. The Department does not feel the taxpayer's compliance record would be a factor in the abatement of penalty.

The taxpayer states he was too busy with work during the holiday season to complete the return on time. This is a situation that would be inattention and inattention is negligence.

The regulation which provides the guideline for penalty is as follows:

45 IAC 15-11-2(b) states, Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

The Department finds the taxpayer was inattentive of tax duties. Inattention is negligence and negligence is subject to penalty. As such, the Department finds the penalty proper and denies the penalty protest.

FINDING

The taxpayer's penalty protest is denied.

DEPARTMENT OF STATE REVENUE

0520050357.LOF

LETTER OF FINDINGS NUMBER: 05-0357**Cigarette Tax****For Tax Years 2004**

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 the 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.

I. Cigarette Tax--Imposition

Authority: 15 U.S.C. §§ 375-378; IC 6-7-1-1; IC 6-8.1-5-1; 45 IAC 15-5-3

Taxpayer protests the imposition of cigarette tax.

II. Use Tax--Imposition

Authority: IC 6-2.5-3-2; IC 6-2.5-3-7; IC 6-8.1-5-1; 45 IAC 2.2-3-4

Taxpayer protests the imposition of use tax.

III. Tax Administration—Negligence Penalty and Interest

Authority: IC 6-8.1-10-1; IC 6-8.1-10-2.1; 45 IAC 15-11-2

Taxpayer protests the imposition of a ten percent negligence penalty and interest.

STATEMENT OF FACTS

Taxpayer is an individual. As the result of an investigation, the Indiana Department of Revenue determined that taxpayer owed cigarette tax, use tax and penalty on cigarettes ordered via the internet and telephone and delivered in Indiana. Taxpayer protests that he does not owe these taxes. Further facts will be supplied as required.

I. Cigarette Tax--Imposition

DISCUSSION

Before examining the taxpayer's protest, it should be noted that the *taxpayer* bears the burden of proof. IC 6-8.1-5-1(b) states in pertinent part:

The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made.

The Indiana Administrative Code also states "[t]he burden of proving that a proposed assessment is incorrect rests with the taxpayer...." 45 IAC 15-5-3(b).

Taxpayer protests the imposition of cigarette tax. Taxpayer argues that he does not owe cigarette tax. Taxpayer states that there were no warnings about possible tax liabilities on the website and that he had no way of knowing about the taxes.

The cigarette tax is found at IC 6-7-1-1, which states:

It is the intent and purpose of this chapter to levy a tax on all cigarettes sold, used, consumed, handled, or distributed within this state, and to collect the tax from the person who first sells, uses, consumes, handles, or distributes the cigarettes. It is further the intent and purpose of this chapter that whenever any cigarettes are given for advertising or any purpose whatsoever, they shall be taxed in the same manner as if they were sold, used, consumed, handled, or distributed in this state. Notwithstanding any other provisions contained in this chapter, the liability for the excise taxes imposed by this chapter shall be conclusively presumed to be on the retail purchaser or ultimate consumer, precollected for convenience and facility only. When such taxes are paid by any other person, such payment shall be considered as an advance payment and shall be added to the price of the cigarettes and recovered from the ultimate consumer or user. Distributors, wholesalers, or retailers may state the amount of the tax separately from the price of such cigarettes on all price display signs, sales or delivery slips, bills, and statements which advertise or indicate the price of such cigarettes.

As this statute makes clear, this tax applies to all purchases of cigarettes. It does not make a difference if the purchase is over the counter, via the internet, by telephone or in any other manner. Just as every person who purchases cigarettes in a store owes cigarette tax, so does the person who purchases cigarettes from an internet vendor.

The Department was informed that taxpayer had purchased cigarettes due to the provisions of the Jenkins Act, 15 U.S.C. §§ 375-378. The Jenkins Act states in relevant part:

(a) Contents. Any person who sells or transfers for profit cigarettes in interstate commerce, whereby such cigarettes are shipped into a State taxing the sale or use of cigarettes to other than a distributor licensed by or located in such State, or who advertises or offers cigarettes for such sale or transfer and shipment, shall--

(1) first file with the tobacco tax administrator of the State into which such shipment is made or in which such advertisement or offer is disseminated a statement setting forth his name and trade name (if any), and the address of his principal place of business and of any other place of business; and

(2) not later than the 10th day of each calendar month, file with the tobacco tax administrator of the State into which such shipment is made, a memorandum or a copy of the invoice covering each and every shipment of cigarettes made during the previous calendar month into such State; the memorandum or invoice in each case to include the name and address of the person to whom the shipment was made, the brand, and the quantity thereof.

(b) Presumptive evidence. The fact that any person ships or delivers for shipment any cigarettes shall, if such shipment is into a State in which such person has filed a statement with the tobacco tax administrator under subsection (a) (1) of this section, be presumptive evidence (1) that such cigarettes were sold, or transferred for profit, by such person, and (2) that such sale or transfer was to other than a distributor licensed by or located in such State.

15 U.S.C. § 376

Also of relevance, a distributor is defined by 15 U.S.C. § 375(3) as:

(A) in the case of any State which by State statute or regulation authorizes the distribution of cigarettes at wholesale or retail,

any person so authorized, or

(B) in the case of any other State, any person located in such State who distributes cigarettes at wholesale or retail; but such term in no case includes a person who acquires cigarettes for purposes other than resale.

15 U.S.C. § 376 provides that a seller of cigarettes that sells cigarettes from one state to consumers for delivery in another state must provide the tobacco tax administrator of the state into which the cigarettes are distributed certain information. This information includes the name of the person to whom the cigarettes were sold, the brand of cigarettes sold, and the quantity of cigarettes sold. The Department's current assessment was based on information received pursuant to the Jenkins Act. The internet distributor was required by law to provide the names, brands, and quantities of all Indiana purchasers of its cigarettes. The internet distributor provided those names, and the Department sought to collect the tax from the persons to whom the distributor shipped its cigarettes.

In conclusion, the Department received information under the Jenkins Act which named taxpayer as the purchaser of cigarettes in Indiana. The cigarette tax is imposed on all purchases of cigarettes in Indiana, including those purchases which are delivered into Indiana, as provided by IC 6-7-1-1. The burden of proving the assessment wrong rests with the taxpayer, as provided in IC 6-8.1-5-1(b). Taxpayer has not met this burden.

FINDING

Taxpayer's protest is denied.

II. Use Tax--Imposition

DISCUSSION

Taxpayer protests the imposition of use tax on its purchase of cigarettes ordered via the internet and delivered in Indiana. Taxpayer offers the same arguments as in Issue I. The use tax is complementary to the sales tax and is found at IC 6-2.5-3-2(a), which states:

An excise tax, known as the use tax, is imposed on the storage, use, or consumption of tangible personal property in Indiana if the property was acquired in a retail transaction, regardless of the location of that transaction or of the retail merchant making that transaction.

Also of relevance is 45 IAC 2.2-3-4, which states:

Tangible personal property, purchased in Indiana, or elsewhere in a retail transaction, and stored, used, or otherwise consumed in Indiana is subject to Indiana use tax for such property, unless the Indiana state gross retail tax has been collected at the point of purchase.

This means that Indiana use tax is due when Indiana sales tax is not collected. The Department has received no documentation to indicate, let alone establish, that sales tax was collected on the purchase of the cigarettes at issue.

As explained in Issue I, under IC 6-8.1-5-1(b) the burden of proving the assessment wrong rests with the taxpayer. Beyond this general burden is IC 6-2.5-3-7(a), which states:

A person who acquires tangible personal property from a retail merchant for delivery in Indiana is presumed to have acquired the property for storage, use, or consumption in Indiana, unless the person or the retail merchant can produce evidence to rebut that presumption.

Taxpayer has not produced sufficient evidence to rebut the presumption that the cigarettes were acquired for storage, use or consumption in Indiana. Since Indiana sales tax was not collected on the purchase of the cigarettes, under IC 6-2.5-3-2(a) and 45 IAC 2.2-3-4, Indiana use tax is due on the purchase of the cigarettes. Taxpayer has not met the burden of proving the proposed assessment wrong, as explained under IC 6-8.1-5-1(b).

FINDING

Taxpayer's protest is denied.

III. Tax Administration—Negligence Penalty and Interest

DISCUSSION

The Department issued proposed assessments and the ten percent negligence penalty and interest for the tax years in question. Taxpayer protests the imposition of penalty and interest. With regard to interest, the Department refers to IC 6-8.1-10-1, which states in relevant part:

(a) If a person fails to file a return for any of the listed taxes, fails to pay the full amount of tax shown on his return by the due date for the return or the payment, or incurs a deficiency upon a determination by the department, the person is subject to interest on the nonpayment.

...

(e) The department may not waive the interest imposed under this section.

Since taxpayer incurred a deficiency upon a determination by the Department, as explained in Issues I and II, the Department may not waive interest under IC 6-8.1-10-1.

With regard to the penalty, the Department refers to IC 6-8.1-10-2.1(a), which states in relevant part:

If a person:

...

(3) incurs, upon examination by the department, a deficiency that is due to negligence;

...

the person is subject to a penalty.

The Department refers to 45 IAC 15-11-2(b), which states:

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

45 IAC 15-11-2(c) provides in pertinent part:

The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 if the taxpayer affirmatively establishes that the failure to file a return, pay the full amount of tax due, timely remit tax held in trust, or pay a deficiency was due to reasonable cause and not due to negligence. In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section.

In this case, taxpayer incurred a deficiency which the Department determined was due to negligence under 45 IAC 15-11-2(b), and so was subject to a penalty under IC 6-8.1-10-2.1(a). Taxpayer has not affirmatively established by documentation and explanation that his failure to pay the deficiency was due to reasonable cause and not due to negligence, as required by 45 IAC 15-11-2(c). The interest cannot be waived, under IC 6-8.1-10-1. The negligence penalty shall be waived.

FINDING

Taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

0420050358.LOF

LETTER OF FINDINGS NUMBER: 05-0358

Cigarette Tax

For Tax Years 2004

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 the 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.

I. Cigarette Tax--Imposition

Authority: 15 U.S.C. §§ 375-378; IC 6-7-1-1; IC 6-8.1-5-1; 45 IAC 15-5-3

Taxpayer protests the imposition of cigarette tax.

II. Use Tax--Imposition

Authority: IC 6-2.5-3-2; IC 6-2.5-3-7; IC 6-8.1-5-1; 45 IAC 2.2-3-4

Taxpayer protests the imposition of use tax.

III. Tax Administration--Negligence Penalty and Interest

Authority: IC 6-8.1-10-1; IC 6-8.1-10-2.1; 45 IAC 15-11-2

Taxpayer protests the imposition of a ten percent negligence penalty and interest.

STATEMENT OF FACTS

Taxpayer is an individual. As the result of an investigation, the Indiana Department of Revenue determined that taxpayer owed cigarette tax, use tax and penalty on cigarettes ordered via the internet and telephone and delivered in Indiana. Taxpayer protests that he does not owe these taxes. Further facts will be supplied as required.

I. Cigarette Tax--Imposition

DISCUSSION

Before examining the taxpayer's protest, it should be noted that the *taxpayer* bears the burden of proof. IC 6-8.1-5-1(b) states in pertinent part:

The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made.

The Indiana Administrative Code also states "[t]he burden of proving that a proposed assessment is incorrect rests with the taxpayer...." 45 IAC 15-5-3(b).

Taxpayer protests the imposition of cigarette tax. Taxpayer argues that he does not owe cigarette tax. Taxpayer states that there were no warnings about possible tax liabilities on the website and that he had no way of knowing about the taxes.

The cigarette tax is found at IC 6-7-1-1, which states:

It is the intent and purpose of this chapter to levy a tax on all cigarettes sold, used, consumed, handled, or distributed within this state, and to collect the tax from the person who first sells, uses, consumes, handles, or distributes the cigarettes. It is further the intent and purpose of this chapter that whenever any cigarettes are given for advertising or any purpose whatsoever, they shall be taxed in the same manner as if they were sold, used, consumed, handled, or distributed in this state. Notwithstanding any other provisions contained in this chapter, the liability for the excise taxes imposed by this chapter shall be conclusively presumed to be on the retail purchaser or ultimate consumer, precollected for convenience and facility only. When such taxes are paid by any other person, such payment shall be considered as an advance payment and shall be added to the price of the cigarettes and recovered from the ultimate consumer or user. Distributors, wholesalers, or retailers may state the amount of the tax separately from the price of such cigarettes on all price display signs, sales or delivery slips, bills, and statements which advertise or indicate the price of such cigarettes.

As this statute makes clear, this tax applies to all purchases of cigarettes. It does not make a difference if the purchase is over the counter, via the internet, by telephone or in any other manner. Just as every person who purchases cigarettes in a store owes cigarette tax, so does the person who purchases cigarettes from an internet vendor.

The Department was informed that taxpayer had purchased cigarettes due to the provisions of the Jenkins Act, 15 U.S.C. §§ 375-378. The Jenkins Act states in relevant part:

(a) Contents. Any person who sells or transfers for profit cigarettes in interstate commerce, whereby such cigarettes are shipped into a State taxing the sale or use of cigarettes to other than a distributor licensed by or located in such State, or who advertises or offers cigarettes for such sale or transfer and shipment, shall--

(1) first file with the tobacco tax administrator of the State into which such shipment is made or in which such advertisement or offer is disseminated a statement setting forth his name and trade name (if any), and the address of his principal place of business and of any other place of business; and

(2) not later than the 10th day of each calendar month, file with the tobacco tax administrator of the State into which such shipment is made, a memorandum or a copy of the invoice covering each and every shipment of cigarettes made during the previous calendar month into such State; the memorandum or invoice in each case to include the name and address of the person to whom the shipment was made, the brand, and the quantity thereof.

(b) Presumptive evidence. The fact that any person ships or delivers for shipment any cigarettes shall, if such shipment is into a State in which such person has filed a statement with the tobacco tax administrator under subsection (a) (1) of this section, be presumptive evidence (1) that such cigarettes were sold, or transferred for profit, by such person, and (2) that such sale or transfer was to other than a distributor licensed by or located in such State.

15 U.S.C. § 376

Also of relevance, a distributor is defined by 15 U.S.C. § 375(3) as:

(A) in the case of any State which by State statute or regulation authorizes the distribution of cigarettes at wholesale or retail, any person so authorized, or

(B) in the case of any other State, any person located in such State who distributes cigarettes at wholesale or retail; but such term in no case includes a person who acquires cigarettes for purposes other than resale.

15 U.S.C. § 376 provides that a seller of cigarettes that sells cigarettes from one state to consumers for delivery in another state must provide the tobacco tax administrator of the state into which the cigarettes are distributed certain information. This information includes the name of the person to whom the cigarettes were sold, the brand of cigarettes sold, and the quantity of cigarettes sold. The Department's current assessment was based on information received pursuant to the Jenkins Act. The internet distributor was required by law to provide the names, brands, and quantities of all Indiana purchasers of its cigarettes. The internet distributor provided those names, and the Department sought to collect the tax from the persons to whom the distributor shipped its cigarettes.

In conclusion, the Department received information under the Jenkins Act which named taxpayer as the purchaser of cigarettes in Indiana. The cigarette tax is imposed on all purchases of cigarettes in Indiana, including those purchases which are delivered into Indiana, as provided by IC 6-7-1-1. The burden of proving the assessment wrong rests with the taxpayer, as provided in IC 6-8.1-5-1(b). Taxpayer has not met this burden.

FINDING

Taxpayer's protest is denied.

II. Use Tax--Imposition

DISCUSSION

Taxpayer protests the imposition of use tax on its purchase of cigarettes ordered via the internet and delivered in Indiana. Taxpayer offers the same arguments as in Issue I. The use tax is complementary to the sales tax and is found at IC 6-2.5-3-2(a), which states:

An excise tax, known as the use tax, is imposed on the storage, use, or consumption of tangible personal property in Indiana if the property was acquired in a retail transaction, regardless of the location of that transaction or of the retail merchant making that transaction.

Also of relevance is 45 IAC 2.2-3-4, which states:

Tangible personal property, purchased in Indiana, or elsewhere in a retail transaction, and stored, used, or otherwise consumed in Indiana is subject to Indiana use tax for such property, unless the Indiana state gross retail tax has been collected at the point of purchase.

This means that Indiana use tax is due when Indiana sales tax is not collected. The Department has received no documentation to indicate, let alone establish, that sales tax was collected on the purchase of the cigarettes at issue.

As explained in Issue I, under IC 6-8.1-5-1(b) the burden of proving the assessment wrong rests with the taxpayer. Beyond this general burden is IC 6-2.5-3-7(a), which states:

A person who acquires tangible personal property from a retail merchant for delivery in Indiana is presumed to have acquired the property for storage, use, or consumption in Indiana, unless the person or the retail merchant can produce evidence to rebut that presumption.

Taxpayer has not produced sufficient evidence to rebut the presumption that the cigarettes were acquired for storage, use or consumption in Indiana. Since Indiana sales tax was not collected on the purchase of the cigarettes, under IC 6-2.5-3-2(a) and 45 IAC 2.2-3-4, Indiana use tax is due on the purchase of the cigarettes. Taxpayer has not met the burden of proving the proposed assessment wrong, as explained under IC 6-8.1-5-1(b).

FINDING

Taxpayer's protest is denied.

III. Tax Administration—Negligence Penalty and Interest

DISCUSSION

The Department issued proposed assessments and the ten percent negligence penalty and interest for the tax years in question. Taxpayer protests the imposition of penalty and interest. With regard to interest, the Department refers to IC 6-8.1-10-1, which states in relevant part:

(a) If a person fails to file a return for any of the listed taxes, fails to pay the full amount of tax shown on his return by the due date for the return or the payment, or incurs a deficiency upon a determination by the department, the person is subject to interest on the nonpayment.

...

(e) The department may not waive the interest imposed under this section.

Since taxpayer incurred a deficiency upon a determination by the Department, as explained in Issues I and II, the Department may not waive interest under IC 6-8.1-10-1.

With regard to the penalty, the Department refers to IC 6-8.1-10-2.1(a), which states in relevant part:

If a person:

...

(3) incurs, upon examination by the department, a deficiency that is due to negligence;

...

the person is subject to a penalty.

The Department refers to 45 IAC 15-11-2(b), which states:

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

45 IAC 15-11-2(c) provides in pertinent part:

The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 if the taxpayer affirmatively establishes that the failure to file a return, pay the full amount of tax due, timely remit tax held in trust, or pay a deficiency was due to reasonable cause and not due to negligence. In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section.

In this case, taxpayer incurred a deficiency which the Department determined was due to negligence under 45 IAC 15-11-2(b), and so was subject to a penalty under IC 6-8.1-10-2.1(a). Taxpayer has not affirmatively established by documentation and explanation that his failure to pay the deficiency was due to reasonable cause and not due to negligence, as required by 45 IAC 15-11-2(c). The interest cannot be waived, under IC 6-8.1-10-1. The negligence penalty shall be waived.

FINDING

Taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

0120050373P.LOF

LETTER OF FINDINGS NUMBER: 05-0373P**Income Tax****For the Calendar Year 2004**

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 the 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.

ISSUE**I. Tax Administration – Penalty**

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2;

The taxpayer protests the late penalty.

STATEMENT OF FACTS

The late penalty was assessed on the late filing of an annual income tax return for the calendar year 2004. The taxpayer is an out-of-state resident.

I. Tax Administration – Penalty**DISCUSSION**

The taxpayer requests the penalty be abated as the taxpayer did not receive the needed K-1 information to complete the income tax return until after the April 15th due date.

The Department takes the position that the taxpayer could have submitted an estimate by filing an extension before the April 15th due date. This estimated extension would have been calculated from information included in the 3rd quarterly report or the annual statement of the limited partnership. Then, when the taxpayer received the actual K-1, the taxpayer could file the individual tax return requesting a refund.

The regulation which controls the application of penalty is 45 IAC 15-11-2(b) which states,

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

The Department finds the taxpayer was inattentive of tax duties as the taxpayer did not pay 90 percent of the tax due by the April 15th due date. Inattention is negligence and negligence is subject to penalty. As such, the Department finds the penalty proper and denies the penalty protest.

FINDING

The taxpayer's penalty protest is denied.

DEPARTMENT OF STATE REVENUE

0120050394.LOF

LETTER OF FINDINGS NUMBER 05-0394**ADJUSTED GROSS INCOME TAX****For Tax Period 2002-2004**

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 the 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 specific issues.

ISSUE**I. Adjusted Gross Income Tax - Imposition**

Nonrule Policy Documents

Authority: IC § 6-3-2-1(a); IC § 6-8.1-5-1(b); IC § 6-8.1-5-4.

The taxpayers protest the imposition of adjusted gross income tax.

STATEMENT OF FACTS

The taxpayers are a married couple who were residents of Georgia. The husband received income as a managing partner of a hotel and restaurant in Indiana. The taxpayers did not remit Indiana adjusted gross income taxes on their income from the hotel and restaurant during the years 2002-2004. The Indiana Department of Revenue (department) assessed the taxpayers adjusted gross income tax, interest, and penalty against the taxpayers for the tax period. The taxpayers protested the assessment and a hearing was scheduled. The taxpayers failed to participate. This Letter of Findings is based upon the documentation in the file.

I. Adjusted Gross Income Tax - Imposition

DISCUSSION

An adjusted gross income tax is imposed upon the Indiana source income of nonresidents. IC § 6-3-2-1(a). Income from managing an Indiana hotel and restaurant is Indiana source income subject to the Indiana adjusted gross income tax. The taxpayers protested the amount of the assessment.

Notices of proposed assessments are prima facie evidence that the department's claim for unpaid taxes is valid. The taxpayer has the burden of proving that the department incorrectly imposed the assessment. IC § 6-8.1-5-1(b). Taxpayers are required to keep adequate books and records so that the department can determine the proper tax owed to the state. IC § 6-8.1-5-4.

The taxpayers' books and records were not adequate to allow the department to determine the correct amount of tax. Therefore, the department had no option but to prepare an estimate based upon the best information available. The taxpayers did not produce any documentation to substantiate their contention that the department's estimate was inaccurate.

FINDING

The taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

0420050395.LOF

LETTER OF FINDINGS NUMBER 05-0395

RESPONSIBLE OFFICER

SALES TAX

For Tax Period 2002-2004

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 the 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 specific issues.

ISSUE

I. Sales Tax -Responsible Officer Liability

Authority: IC § 6-2.5-9-3; IC § 6-8.1-5-1(b).

The taxpayer protests the assessment of corporate sales taxes against him as a responsible officer.

STATEMENT OF FACTS

The taxpayer was a member of a limited liability corporation that operated a hotel and did not remit sales taxes to Indiana for the tax period 2002-2004. The Indiana Department of Revenue assessed the outstanding corporate sales taxes, interest, and penalty against the taxpayer personally. The taxpayer protested the assessment and a hearing was scheduled. The taxpayer failed to participate. This Letter of Findings is based upon the documentation in the file.

I. Sales Tax -Responsible Officer Liability

DISCUSSION

The proposed sales tax liability was issued under authority of IC § 6-2.5-9-3 that provides as follows:

An individual who:

(1) is an individual retail merchant or is an employee, officer, or member of a corporate or partnership retail merchant; and

(2) has a duty to remit state gross retail or use taxes to the department;

holds those taxes in trust for the state and is personally liable for the payment of those taxes, plus any penalties and interest attributable to those taxes, to the state.

Indiana Department of Revenue assessments are prima facie evidence that the tax assessment is correct. The taxpayer bears the burden of proving that the assessment is incorrect. IC § 6-8.1-5-1(b).

The taxpayer first argued in his protest letter that he could not be held responsible because the business was organized as a

limited liability corporation. The taxpayer errs in this conclusion pursuant to the statute assigning personal liability for unpaid corporate sales tax trust taxes to members of a business who had the duty to remit the taxes. The taxpayer was listed in the "Articles of Organization" filed with the Indiana Secretary of State as a managing partner of the limited liability corporation. As a managing partner, he was one of the persons responsible for the payment of the trust taxes to the state.

Secondly, the taxpayer argued that there were other persons with the responsibility to remit the trust taxes to the state. Responsible parties are jointly and severally liable for the trust taxes that were not remitted to the state. Therefore, even if there might have been others who were also responsible officers, the department has the authority to impose the corporate trust taxes against one responsible party.

FINDING

The taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

0120050400P.LOF

LETTER OF FINDINGS NUMBER: 05-0400P

Individual Income Tax For the Calendar Year 2004

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on the date of publication. It shall remain in effect until the date it is superseded or deleted by the 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.

ISSUES

I. Tax Administration – Penalty

Authority: IC 6-8.1-10-2.1; 45 IAC 15-11-2

The taxpayers protest the penalty assessed for failure to file their individual income tax return and remit the tax due by the appropriate date.

STATEMENT OF FACTS

The taxpayers filed their individual income tax return for the calendar year 2004 after the due date. A portion of the calculated amount of tax due was remitted with the return. Accordingly, the department assessed a penalty for the taxpayer's failure to timely remit the full amount of tax due. In the letter of protest, the taxpayer requested that the penalty be abated due to reasonable cause.

I. Tax Administration – Penalty

The return in question was due on April 15, 2005. It was filed on August 31, 2005. The taxpayer asserts that the penalty should be waived because he was unemployed for five months during 2005 due to the dissolution of his corporation. The department acknowledges the hardship created by the dissolution of one's employer. However, the department also notes that the taxpayer failed to have an adequate amount of Indiana income tax withheld from his salary and failed to remit estimated tax during 2004. Had the taxpayers remitted an appropriate amount of estimated tax, this matter could likely have been avoided.

Administrative Rule 45 IAC 15-11-2 (b) states the following:

"Negligence" on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

The taxpayers have not established that their failure to timely file the return in question and pay the appropriate tax was due to reasonable cause and not due to negligence.

FINDING

The taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

05-20050401.LOF

LETTER OF FINDINGS NUMBER: 05-0401

Cigarette Tax For Tax Year 2005

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 the 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.

I. Cigarette Tax--Imposition

Authority: IC 6-8.1-5-1(b); 45 IAC 15-5-3(b); IC 6-7-1-1; 15 U.S.C. §§ 375-378; IC 6-8.1-5-1(a)

Taxpayer protests the imposition of cigarette tax.

STATEMENT OF FACTS

Taxpayer is an individual. As the result of an investigation, the Indiana Department of Revenue determined that taxpayer owed cigarette tax on cigarettes ordered via the internet/telephone and delivered in Indiana. Taxpayer protests that the taxpayer does not owe these taxes. Further facts will be supplied as required.

I. Cigarette Tax--Imposition**DISCUSSION**

Before examining the taxpayer's protest, it should be noted that the *taxpayer* bears the burden of proof. IC 6-8.1-5-1(b) states in pertinent part:

The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made.

The Indiana Administrative Code also states "[t]he burden of proving that a proposed assessment is incorrect rests with the taxpayer...." 45 IAC 15-5-3(b).

Regarding the cigarettes at issue, the taxpayer states in correspondence:

I bought these cigarettes from [Company X] They told me they didn't have a carrier to ship direct to California. They asked if I had a relative in Indiana they could ship them to and my relative could ship them on to me.

These cigarettes were NEVER opened in Indiana only addressed and shipped. There is no PROFIT whatsoever only for PERSONAL use.

And further, the taxpayer states that, "They [Company X] had told me that all Taxes had been paid on these cigarettes or I sure wouldn't have ordered them."

The cigarette tax is found at IC 6-7-1-1, which states:

It is the intent and purpose of this chapter to levy a tax on all cigarettes sold, used, consumed, handled, or distributed within this state, and to collect the tax from the person who first sells, uses, consumes, handles, or distributes the cigarettes. It is further the intent and purpose of this chapter that whenever any cigarettes are given for advertising or any purpose whatsoever, they shall be taxed in the same manner as if they were sold, used, consumed, handled, or distributed in this state. Notwithstanding any other provisions contained in this chapter, the liability for the excise taxes imposed by this chapter shall be conclusively presumed to be on the retail purchaser or ultimate consumer, precollected for convenience and facility only. When such taxes are paid by any other person, such payment shall be considered as an advance payment and shall be added to the price of the cigarettes and recovered from the ultimate consumer or user. Distributors, wholesalers, or retailers may state the amount of the tax separately from the price of such cigarettes on all price display signs, sales or delivery slips, bills, and statements which advertise or indicate the price of such cigarettes.

(*Emphasis added*) As this statute makes clear, this tax applies to all purchases of cigarettes. It does not make a difference if the purchase is over the counter, via the internet/telephone, or in any other manner. Just as every person who purchases cigarettes in a store owes cigarette tax, so does the person who purchases cigarettes from an internet vendor.

The Department's assessment is based on information received pursuant to the Jenkins Act, 15 U.S.C. §§ 375-378, which is an enforcement mechanism for states to prevent evasion of state cigarette taxes.

The Department refers to IC 6-8.1-5-1(a), which states:

If the department reasonably believes that a person has not reported the proper amount of tax due, the department shall make a proposed assessment of the amount of the unpaid tax on the basis of the best information available to the department. The amount of the assessment is considered a tax payment not made by the due date and is subject to IC 6-8.1-10 concerning the imposition of penalties and interest. The department shall send the person a notice of the proposed assessment through the United States mail.

The Department received information from the vendor naming taxpayer as the purchaser of cigarettes. The Department made proposed assessments based on the best information available to it, as provided by IC 6-8.1-5-1(a).

In conclusion, the Department received information under the Jenkins Act which named taxpayer as the purchaser of cigarettes in Indiana. The cigarette tax is imposed on all purchases of cigarettes in Indiana, including those purchases which are delivered into Indiana, as provided by IC 6-7-1-1. The burden of proving the assessment wrong rests with the taxpayer, as provided in IC 6-8.1-5-1(b). Taxpayer has not met this burden.

FINDING

Taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

0420050413.LOF

LETTER OF FINDINGS NUMBER: 05-0413

Sales and Use Tax

For the Years 2004-2005

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 the 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.

ISSUES

I. Sales and Use Tax- Imposition

Authority: IC 6-8.1-5-1(b), IC 6-2.5-2-1

The taxpayer protests the imposition of sales tax.

II. Tax Administration- Ten Percent Negligence Penalty

Authority: IC 6-8.1-10-2.1, 45 IAC 15-11-2(b), 45 IAC 15-11-2(c)

The taxpayer protests the imposition of the ten percent negligence penalty.

STATEMENT OF FACTS

The taxpayer became a corporation in 2003 and was formerly a sole proprietorship for 2001 and 2002. The taxpayer's sales are primarily marketing signs for realty agents, apartment complexes, contractors, property managers, and retail establishments. At issue are the signs, banners, monuments, etc. that are custom made for each customer. The Department conducted an audit covering the period January 1, 2004, through June 30, 2005. The audit brought the taxpayer up to date for the reporting of sales tax. No records were provided at the time of the audit so the audit was completed based upon the best information available. After an audit, the Indiana Department of Revenue, hereinafter referred to as the "department," assessed additional sales tax, interest, and penalty. The taxpayer protested the assessment. At the taxpayer's request, this Letter of Findings is based upon the documentation contained in the file and additional documentation supplied prior to hearing.

I. Sales and Use Tax-Imposition

The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made. IC 6-8.1-5-1(b).

Indiana imposes a sales tax on retail sales of tangible personal property in Indiana. The sellers of the property are required to collect the sales tax from the purchasers and remit that tax to the state unless the sale qualifies for a statutory exemption. IC 6-2.5-2-1.

The taxpayer states that the Department used invoices mailed in each period rather than the actual invoices that customers paid. The taxpayer's representative argues that the taxpayer is a cash basis taxpayer, and therefore the taxpayer does not collect the sales tax until the customer pays the invoice. The taxpayer contends the audit shows total amounts billed and not collected. Taxpayer provided computer printed invoices for 2004 through June of 2005. The invoices according to the taxpayer have been "printed as they have been issued." Taxpayer was careful to note that the Department should only "assess tax in the correct period when the moneys are collected."

A careful review of taxpayer's records reveals that none of the computer generated invoices contain sales tax. Also the computer generated invoices appear at times to be numbered out of sequence when compared with the date they were issued. Taxpayer has not accounted for, nor established the reason, for the missing computer generated invoices.

IC 6-2.5-2-1 states, "(a) An excise tax, known as the state gross retail tax, is imposed on retail transactions made in Indiana. (b) The person who acquires property in a retail transaction is liable for the tax on the transaction and, except as otherwise provided in this chapter, shall pay the tax to the retail merchant as a separate added amount to the consideration in the transaction. The retail merchant shall collect the tax as agent for the state."

The taxpayer's records show that they are not using a true cash basis. If they were, then over time the amount of sales tax collected and remitted would reconcile. In this case, this does not happen.

The taxpayer stated that some of their sales were to exempt entities. In the transactions that were not allowed in the audit, the taxpayer failed to provide any exemption certificates for the transactions that were made. The taxpayer provided an exemption certificated dated four months after the audit was completed. The Indiana General Sales Tax Exemption Certificate did not indicate why the transaction was exempt from taxation.

FINDING

The taxpayer's protest is denied.

II. Tax Administration- Ten Percent Negligence Penalty

DISCUSSION

The taxpayer protests the imposition of the ten percent negligence penalty pursuant to IC 6-8.1-10-2.1. Indiana Regulation 45

IAC 15-11-2(b) clarifies the standard for the imposition of the negligence penalty as follows:

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

The department has the authority to waive the negligence penalty pursuant to the provisions of 45 IAC 15-11-2(c) as follows:

The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 if the taxpayer affirmatively establishes that the failure to file a return, pay the full amount of tax due, timely remit tax held in trust, or pay a deficiency was due to reasonable cause and not due to negligence....

In this case, the taxpayer has not submitted substantial documentation to indicate that its failure to collect and remit Indiana sales tax was due to reasonable cause.

FINDING

The taxpayer's protest of the penalty is denied.

DEPARTMENT OF STATE REVENUE

0420050414.LOF

LETTER OF FINDINGS NUMBER: 05-0414

Sales and Use Tax

For the Periods Ending 12/31/01, 11/30/02, and 12/31/02

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 the 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.

ISSUES

I. Sales and Use Tax- Imposition

Authority: IC 6-8.1-5-1(b), IC 6-2.5-2-1

The taxpayer protests the imposition of sales tax.

II. Tax Administration- Ten Percent Negligence Penalty

Authority: IC 6-8.1-10-2.1, 45 IAC 15-11-2(b), 45 IAC 15-11-2(c)

The taxpayer protests the imposition of the ten percent negligence penalty.

STATEMENT OF FACTS

The taxpayer became a corporation in 2003 and was formerly a sole proprietorship for 2001 and 2002. The taxpayer's sales are primarily marketing signs for realty agents, apartment complexes, contractors, property managers, and retail establishments. At issue are the signs, banners, monuments, etc. that are custom made for each customer. The Department conducted an audit covering the periods ending December 31, 2001, November 30, 2002, and December 31, 2002. The audit brought the taxpayer up to date for the reporting of sales tax. Incomplete records were provided at the time of the audit so the audit was completed based upon the best information available. After an audit, the Indiana Department of Revenue, hereinafter referred to as the "department," assessed additional sales tax, interest, and penalty. The taxpayer protested the assessment. At the taxpayer's request, this Letter of Findings is based upon the documentation contained in the file and additional documentation supplied prior to hearing.

I. Sales and Use Tax-Imposition

The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made. IC 6-8.1-5-1(b).

Indiana imposes a sales tax on retail sales of tangible personal property in Indiana. The sellers of the property are required to collect the sales tax from the purchasers and remit that tax to the state unless the sale qualifies for a statutory exemption. IC 6-2.5-2-1.

The taxpayer states that the Department used invoices mailed in each period rather than the actual invoices that customers paid. The taxpayer's representative argues that the taxpayer is a cash basis taxpayer, and therefore the taxpayer does not collect the sales tax until the customer pays the invoice. The taxpayer contends the audit shows total amounts billed and not collected. Taxpayer provided computer printed invoices for 2004 through June of 2005. The invoices according to the taxpayer have been "printed as they have been issued." Taxpayer was careful to note that the Department should only "assess tax in the correct period when the moneys are collected."

A careful review of taxpayer's records reveals that none of the computer generated invoices contain sales tax. Also the computer generated invoices appear at times to be numbered out of sequence when compared with the date they were issued. Taxpayer has not accounted for, nor established the reason, for the missing computer generated invoices.

IC 6-2.5-2-1 states, "(a) An excise tax, known as the state gross retail tax, is imposed on retail transactions made in Indiana. (b) The person who acquires property in a retail transaction is liable for the tax on the transaction and, except as otherwise provided in this chapter, shall pay the tax to the retail merchant as a separate added amount to the consideration in the transaction. The retail merchant shall collect the tax as agent for the state."

The taxpayer's records show that they are not using a true cash basis. If they were, then over time the amount of sales tax collected and remitted would reconcile. In this case, this does not happen.

The taxpayer stated that some of their sales were to exempt entities. In the transactions that were not allowed in the audit, the taxpayer failed to provide any exemption certificates for the transactions that were made. The taxpayer provided an exemption certificated dated four months after the audit was completed. The Indiana General Sales Tax Exemption Certificate did not indicate why the transaction was exempt from taxation.

FINDING

The taxpayer's protest is denied.

II. Tax Administration- Ten Percent Negligence Penalty

DISCUSSION

The taxpayer protests the imposition of the ten percent negligence penalty pursuant to IC 6-8.1-10-2.1. Indiana Regulation 45 IAC 15-11-2(b) clarifies the standard for the imposition of the negligence penalty as follows:

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

The department has the authority to waive the negligence penalty pursuant to the provisions of 45 IAC 15-11-2(c) as follows: The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 if the taxpayer affirmatively establishes that the failure to file a return, pay the full amount of tax due, timely remit tax held in trust, or pay a deficiency was due to reasonable cause and not due to negligence....

In this case, the taxpayer has not submitted substantial documentation to indicate that its failure to collect and remit Indiana sales tax was due to reasonable cause.

FINDING

The taxpayer's protest of the penalty is denied.

DEPARTMENT OF STATE REVENUE

0420050416.LOF

LETTER OF FINDINGS NUMBER: 05-0416

Sales and Use Tax

For the Period 12/31/03

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 the 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.

ISSUES

I. Sales and Use Tax- Imposition

Authority: IC 6-8.1-5-1(b), IC 6-2.5-2-1

The taxpayer protests the imposition of sales tax.

II. Tax Administration- Ten Percent Negligence Penalty

Authority: IC 6-8.1-10-2.1, 45 IAC 15-11-2(b), 45 IAC 15-11-2(c)

The taxpayer protests the imposition of the ten percent negligence penalty.

STATEMENT OF FACTS

The taxpayer became a corporation in 2003 and was formerly a sole proprietorship for 2001 and 2002. The taxpayer's sales are primarily marketing signs for realty agents, apartment complexes, contractors, property managers, and retail establishments. At

issue are the signs, banners, monuments, etc. that are custom made for each customer. The Department conducted an audit covering the period ending December 31, 2003. The audit brought the taxpayer up to date for the reporting of sales tax. Incomplete records were provided at the time of the audit so the audit was completed based upon the best information available. After an audit, the Indiana Department of Revenue, hereinafter referred to as the "department," assessed additional sales tax, interest, and penalty. The taxpayer protested the assessment. At the taxpayer's request, this Letter of Findings is based upon the documentation contained in the file and additional documentation supplied prior to hearing.

I. Sales and Use Tax-Imposition

The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made. IC 6-8.1-5-1(b).

Indiana imposes a sales tax on retail sales of tangible personal property in Indiana. The sellers of the property are required to collect the sales tax from the purchasers and remit that tax to the state unless the sale qualifies for a statutory exemption. IC 6-2.5-2-1.

The taxpayer states that the Department used invoices mailed in each period rather than the actual invoices that customers paid. The taxpayer's representative argues that the taxpayer is a cash basis taxpayer, and therefore the taxpayer does not collect the sales tax until the customer pays the invoice. The taxpayer contends the audit shows total amounts billed and not collected. Taxpayer provided computer printed invoices for 2004 through June of 2005. The invoices according to the taxpayer have been "printed as they have been issued." Taxpayer was careful to note that the Department should only "assess tax in the correct period when the moneys are collected."

A careful review of taxpayer's records reveals that none of the computer generated invoices contain sales tax. Also the computer generated invoices appear at times to be numbered out of sequence when compared with the date they were issued. Taxpayer has not accounted for, nor established the reason for the missing computer generated invoices.

IC 6-2.5-2-1 states, "(a) An excise tax, known as the state gross retail tax, is imposed on retail transactions made in Indiana. (b) The person who acquires property in a retail transaction is liable for the tax on the transaction and, except as otherwise provided in this chapter, shall pay the tax to the retail merchant as a separate added amount to the consideration in the transaction. The retail merchant shall collect the tax as agent for the state."

The taxpayer's records show that they are not using a true cash basis. If it were, then over time the amount of sales tax collected and remitted would reconcile. In this case, this does not happen.

The taxpayer stated that some of their sales were to exempt entities. In the transactions that were not allowed in the audit, the taxpayer failed to provide any exemption certificates for the transactions that were made. The taxpayer provided an exemption certificated dated four months after the audit was completed. The Indiana General Sales Tax Exemption Certificate did not indicate why the transaction was exempt from taxation.

FINDING

The taxpayer's protest is denied.

II. Tax Administration- Ten Percent Negligence Penalty

DISCUSSION

The taxpayer protests the imposition of the ten percent negligence penalty pursuant to IC 6-8.1-10-2.1. Indiana Regulation 45 IAC 15-11-2(b) clarifies the standard for the imposition of the negligence penalty as follows:

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

The department has the authority to waive the negligence penalty pursuant to the provisions of 45 IAC 15-11-2(c) as follows: The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 if the taxpayer affirmatively establishes that the failure to file a return, pay the full amount of tax due, timely remit tax held in trust, or pay a deficiency was due to reasonable cause and not due to negligence....

In this case, the taxpayer has not submitted substantial documentation to indicate that its failure to collect and remit Indiana sales tax was due to reasonable cause.

FINDING

The taxpayer's protest of the penalty is denied.

DEPARTMENT OF STATE REVENUE

0420050452.LOF

LETTER OF FINDINGS NUMBER: 05-0452

**Sales and Withholding Tax
Responsible Officer**

For the Tax Period 1990-1993

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 the 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.

ISSUES

I. Sales and Withholding Tax-Responsible Officer Liability

Authority: IC § 6-2.5-9-3; IC § 6-8.1-5-1(b); IC § 6-3-4-8(f); IC § 6-8.1-5-4; Indiana Department of Revenue v. Safayan, 654 N.E.2nd 279 (Ind.1995).

The taxpayer protests the assessment of responsible officer liability for unpaid corporate sales and withholding taxes.

II. Tax Administration- Ten Percent Negligence Penalty

Authority: IC § 6-8.1-10-2.1; 45 IAC 15-11-2(b); 45 IAC 5-11-2(c).

The taxpayer protests the imposition of the ten percent negligence penalty.

STATEMENT OF FACTS

The taxpayer was the secretary/treasurer of a corporation that sold and serviced computers. The corporation did not remit sales taxes and withholding taxes to the state during the tax period 1990-1993. The Indiana Department of Revenue (department) assessed the unpaid sales taxes, withholding taxes, interest, and penalty against the taxpayer as a responsible officer of that corporation. The taxpayer protested the tax assessment. A hearing was held and this Letter of Findings results.

I. Sales Tax and Withholding Tax-Responsible Officer Liability

DISCUSSION

Notices of proposed assessments are prima facie evidence that the department's claim for unpaid taxes is valid. IC § 6-8.1-5-1(b). The taxpayer has the burden of proving that the department incorrectly imposed the assessment. Id. Taxpayers are required to keep adequate books and records so that the department can determine the proper tax owed to the state. IC § 6-8.1-5-4.

The proposed sales tax liability was issued under authority of IC § 6-2.5-9-3 that provides as follows:

An individual who:

(1) is an individual retail merchant or is an employee, officer, or member of a corporate or partnership retail merchant;
and

(2) has a duty to remit state gross retail or use taxes to the department;

holds those taxes in trust for the state and is personally liable for the payment of those taxes, plus any penalties and interest attributable to those taxes, to the state.

The proposed withholding taxes were assessed against the taxpayer under authority of IC § 6-3-4-8(f), which provides that "In the case of a corporate or partnership employer, every officer, employee, or member of such employer, who, as such officer, employee, or member is under a duty to deduct and remit such taxes shall be personally liable for such taxes, penalties, and interest."

Pursuant to Indiana Department of Revenue v. Safayan, 654 N.E.2nd 279 (Ind.1995) any officer, employee, or other person who has the authority to see that sales and withholding taxes are paid has the statutory duty to remit those trust taxes to the state. The taxpayer submitted substantial documentation indicating that during most of the tax period he was primarily involved in selling and servicing computers rather than handling the financial affairs of the corporation. During this period, the submitted documentation indicated that the business manager and president managed the daily financial affairs of the corporation and determined which creditors would be paid. The taxpayer was, however, the secretary/treasurer. Whether or not he availed himself of the opportunity to assert such authority, the taxpayer had the authority to be involved in the financial dealings of the corporation and determine which creditors would be paid. After the death of the president, the taxpayer became more involved in the daily finances of the corporation. At that time, he could have seen that the tax arrearage was satisfied. The taxpayer, business manager, and president were jointly and severally liable for the remittance of the sales and withholding trust taxes to the state.

Alternatively, the taxpayer argued that the corporate tax liability was calculated incorrectly resulting in an artificially high assessment. There were not adequate records for the department to determine the actual corporate tax liability at the time of the investigation. Therefore, the department estimated the corporate sales and withholding tax liability. The taxpayer provided substantial documentation indicating that the department's calculation was flawed. The taxpayer sustained his burden of proving that the assessed corporate sales and withholding tax liability for 1990-1993 was too high.

FINDING

The taxpayer's protest is denied as to his responsibility to remit corporate trust taxes to the state. The taxpayer's protest as to

the method of calculating the amount of tax due is sustained. The audit division is requested to review the proposed alternative calculation and make whatever adjustment it deems warranted.

II. Tax Administration- Ten Per Cent Negligence Penalty

DISCUSSION

The taxpayer protested the imposition of the ten percent negligence penalty pursuant to IC § 6-8.1-10-2.1. Indiana Regulation 45 IAC 15-11-2(b) clarifies the standard for the imposition of the negligence penalty as follows:

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

The standard for waiving the negligence penalty is given at 45 IAC 15-11-2(c) as follows:

The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 if the taxpayer affirmatively establishes that the failure to file a return, pay the full amount of tax due, timely remit tax held in trust, or pay a deficiency was due to reasonable cause and not due to negligence. In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section. Factors which may be considered in determining reasonable cause include, but are not limited to:

- (1) the nature of the tax involved;
- (2) judicial precedents set by Indiana courts;
- (3) judicial precedents established in jurisdictions outside Indiana;
- (4) published department instructions, information bulletins, letters of findings, rulings, letters of advice, etc;
- (5) previous audits or letters of findings concerning the issue and taxpayer involved in the penalty assessment.

Reasonable cause is a fact sensitive question and thus will be dealt with according to the particular facts and circumstances of each case.

The taxpayer affirmatively established that its failure to pay the proper amount of sales and use tax was due to reasonable cause rather than negligence in this particular situation.

FINDING

The taxpayer's protest to the imposition of penalty is sustained.

DEPARTMENT OF STATE REVENUE

04-20050496.LOF

LETTER OF FINDINGS NUMBER: 05-0496

USE TAX

FOR TAX YEAR 2004

NOTICE: IC 4-22-7-7 requires the publication of this document 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 the 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.

ISSUE

I. Use Tax: Exemption

Authority: IC 6-8.1-5-1(b); IC 6-2.5-3-2; IC 6-2.5-3-4(a)(2); IC 6-2.5-5-8(b); IC 6-2.5-4-10(a); Indiana Dept. of Revenue v. Interstate Warehousing, 783 N.E.2d 248 (Ind. 2003); Tri-States Double Cola Bottling Co. v. Indiana Dep't of State Revenue, 706 N.E.2d 282 (Ind. Tax Ct. 1999).

Taxpayer protests disallowance of use tax exemption.

STATEMENT OF FACTS

Taxpayer, a non-resident corporation, purchased an aircraft for \$2,248,000. On June 24, 2004, taxpayer moved the aircraft to an Indiana hanger. The Indiana Department of Revenue ("Department") notified the taxpayer the Department's records indicated the taxpayer did not properly register the aircraft with the State. Taxpayer submitted an application for the aircraft registration and claimed an exemption for renting and leasing. The Department denied the exemption claim and issued a notice of proposed assessment for consumer use tax. Taxpayer submitted a protest challenging the assessment. The Department held a hearing and now presents this Letter of Findings, with additional facts to follow.

I. Use Tax: Exemption

DISCUSSION

The taxpayer explains it consists of two shareholders. One shareholder is the owner of a property company and the other shareholder is the owner of a holding company. Both companies needed an aircraft to utilize in connection with their businesses. Specifically, both companies needed the aircraft to visit properties located in multiple states. However, neither company needed an aircraft on a full-time basis. Instead, each needed the use of the aircraft for particular trips at various times. Therefore, the two owners formed the entity referred to as “taxpayer” and entered into lease agreements where the property company would operate the aircraft out of Indiana and the holding company would operate the aircraft out of Illinois. The taxpayer concedes its delay in arranging for the aircraft registration, merchant certificate, and collection of taxes. However, the taxpayer maintains at all times it engaged in the business of leasing an aircraft.

Nevertheless, the Department’s aircraft compliance division assessed use tax on the grounds the taxpayer failed to remit either sales tax on the subject aircraft since the date of purchase. The aircraft compliance division contends that in order to claim an exemption from sales and use tax, the taxpayer must predominantly engage in the business of renting and leasing the aircraft and file a “Form ST 103” that lists all use of the aircraft in the State of Indiana.

A presumption exists that all tax assessments are accurate. IC 6-8.1-5-1(b). IC 6-2.5-3-2 provides:

(a) An excise tax, know as the use tax, is imposed on the storage, use, or consumption of tangible personal property in Indiana if the property was acquired in a retail transaction, regardless of the location of that transaction or of the retail merchant making that transaction.

(b) The use tax is also imposed on the storage, use, or consumption of a vehicle, an aircraft, or a watercraft, if the vehicle, aircraft, or watercraft:

(1) is acquired in a transaction that is an isolated or occasional sale; and

(2) is required to be titled, licensed, or registered by this state for use in Indiana.

IC 6-2.5-3-4(a)(2) allows for a use tax exemption if:

[T]he property is acquired in a transaction that is wholly or partially exempt from state gross retail under any part of IC 6-2.5-5, except IC 6-2.5-5-24(b), and the property is being used, stored, or consumed for the purpose for which it was exempted.

The burden of establishing entitlement to an exemption lies on the taxpayer claiming the exemption. Indiana Dept. of Revenue v. Interstate Warehousing, 783 N.E.2d 248, 250 (Ind. 2003). The Department will strictly construe the exemption statutes against the taxpayer claiming the exemption. Id.

The taxpayer argues it is exempt from use tax under IC 6-2.5-5-8(b). IC 6-2.5-5-8(b) provides:

Transactions involving tangible personal property...are exempt from the state gross retail tax if the person acquiring the property acquires it for resale, rental, or leasing in the ordinary course of his business without changing the form of the property.

To support its IC 6-2.5-5-8(b) claim, the taxpayer supplied the Department with: copies of two lease agreements; an Indiana permit to collect and remit out-of-state use tax; a certificate of authority; an 1120S tax return form; a North Carolina Department of Revenue notice of adjustment for sales and use; flight logs; and an insurance policy.

However, to engage in the business of renting and leasing tangible personal property, Indiana requires a taxpayer be a retail merchant. IC 6-2.5-4-10(a). According to Tri-States Double Cola Bottling Co. v. Indiana Dep’t of State Revenue, 706 N.E.2d 282, 285 (Ind. Tax Ct. 1999),

With respect to leases of tangible personal property, section 6-2.5-5-8 and subsection 6-2.5-4-10(a) work together. Subsection 6-2.5-4-10(a) imposes a tax on the leasing of tangible personal property. Section 6-2.5-5-8 exempts, inter alia, tangible personal property acquired for the purpose of leasing that property to others. This means that either... [Taxpayers’] purchase of... [Tangible personal property] is taxable or each transaction between ... [taxpayer] and the... [Parties to the lease agreements] is taxable. They cannot both be subject to taxation nor can they both escape taxation because taxation of one depends on the lack of taxation of the other.

Using this analysis, to claim an exemption from use tax under IC 6-2.5-5-8(b), the taxpayer must show more than their intent to lease tangible personal property. The taxpayer must show that it actually did lease the tangible personal property. Particularly, the taxpayer must show that it taxed each lease transaction and remitted those amounts to the state.

The taxpayer has provided the Department with no invoices showing it billed for the aircraft usage, added sales tax to those amounts, nor any cancelled checks showing payments made by the parties for the usage. Taxpayer’s federal tax return indicate the taxpayer made \$117,023 of gross sales in 2004, yet again the Departments records do not indicate the taxpayer’s remittance of any sales tax to the State for the amount. The taxpayer did not begin remitting sales tax to the state for usage of its aircraft until after the Department issued the proposed assessment. Even more so, the taxpayer has provided the Department with no documentation showing where it paid sales tax on the aircraft purchase price. It appears on its face the taxpayer wants to escape taxation on both the aircraft purchase and the lease payments, which clearly runs contrary to the intent of the statutes. Therefore, because the taxpayer has not shown that the taxpayer taxed the lease transactions, the Department’s aircraft compliance division was correct to deny the taxpayer’s exemption claim.

FINDING

For the reasons stated above, the Department denies the taxpayer's protest.

DEPARTMENT OF STATE REVENUE

04-20050498.LOF

LETTER OF FINDINGS NUMBER: 05-0498**USE TAX
FOR TAX YEAR 2004**

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 the 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.

ISSUE**I. Use Tax: Exemption**

Authority: IC 6-8.1-5-1(b); IC 6-2.5-3-2; IC 6-2.5-3-4(a)(2); IC 6-2.5-5-8(b); IC 6-2.5-1-21(a); IC 6-2.5-5-27; 45 IAC 2.2-3-4; Indiana Dept. of Revenue v. Interstate Warehousing, 783 N.E.2d 248 (Ind. 2003).

Taxpayer protests disallowance of a use tax exemption.

II. Tax Administration – Penalty

Authority: IC 6-8.1-10-2.1; 45 IAC 15-11-2.

Taxpayer protests the imposition of the negligence penalty.

STATEMENT OF FACTS

The Indiana Department of Revenue ("Department") notified the taxpayer that the Department's records indicated the taxpayer did not properly register its aircraft with the State. Taxpayer submitted an application for aircraft registration and claimed an exemption from sales and uses tax. The Department denied the exemption claim and issued a notice of proposed assessment for use tax. Taxpayer submitted a protest challenging the assessment. The Department held a hearing and now presents this Letter of Findings, with additional facts to follow.

I. Sales and Use Tax: Aircraft Exemption**DISCUSSION**

Taxpayer purchased an aircraft on June 30, 2004, for \$247,500. From June of 2004 to September of 2004, the taxpayer's owner used the aircraft for twenty-five flight hours. On October 29, 2004, taxpayer registered the aircraft with the State. On taxpayer's application for registration, the taxpayer claimed an exemption from sales and use tax based on engaging in the business of renting and leasing to others. The Department's aircraft compliance division denied the exemption claim. The aircraft compliance division determined that since the taxpayer did not use the aircraft in an exempt manner after purchasing the aircraft, the taxpayer was not entitled to an exemption from sales and use tax.

A presumption exists that all tax assessments are accurate. IC 6-8.1-5-1(b). IC 6-2.5-3-2 provides:

(a) An excise tax, known as the use tax, is imposed on the storage, use, or consumption of tangible personal property in Indiana if the property was acquired in a retail transaction, regardless of the location of that transaction or of the retail merchant making that transaction.

(b) The use tax is also imposed on the storage, use, or consumption of a vehicle, an aircraft, or a watercraft, if the vehicle, aircraft, or watercraft:

(1) is acquired in a transaction that is an isolated or occasional sale; and

(2) is required to be titled, licensed, or registered by this state for use in Indiana.

45 IAC 2.2-3-4 further clarifies IC 6-2.5-3-2 and states:

Tangible personal property, purchased in Indiana, or elsewhere in a retail transaction, and stored, used or otherwise consumed in Indiana is subject to Indiana use tax for such property, unless the Indiana state gross retail tax has been collected at the point of purchase.

IC 6-2.5-3-4(a)(2) allows for a use tax exemption if:

[T]he property is acquired in a transaction that is wholly or partially exempt from state gross retail under any part of IC 6-2.5-5, except IC 6-2.5-5-24(b), and the property is being used, stored, or consumed for the purpose for which it was exempted.

The burden of establishing entitlement to an exemption lies on the taxpayer claiming the exemption. Indiana Dept. of Revenue v. Interstate Warehousing, 783 N.E.2d 248, 250 (Ind. 2003). The Department will strictly construe the exemption statutes against the taxpayer claiming the exemption. *Id.*

Taxpayer offers several arguments to establish its entitlement to a use tax exemption. First, the taxpayer argues the aircraft was exempt from use tax pursuant to IC 6-2.5-5-8(b). IC 6-2.5-5-8(b) provides:

Transactions involving tangible personal property... are exempt from the state gross retail tax if the person acquiring the

property acquires it for resale, rental, or leasing in the ordinary course of his business without changing the form of the property.

The taxpayer insists its sole purpose for acquiring the aircraft was to expand its aircraft leasing operations. However, the sole lease agreement the taxpayer provided to substantiate its IC 6-2.5-5-8(b) exemption claim lacked consideration. To have a valid lease agreement, IC 6-2.5-1-21(a) requires that the lease have a “transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration...” Thus, since the only lease agreement entered into by the taxpayer was not valid, the Department was correct to deny the taxpayer’s exemption claim for renting and leasing to others.

The taxpayer further argues the aircraft was exempt from use tax under IC 6-2.5-5-27. IC 6-2.5-5-27 provides:

Transactions involving tangible personal property and services are exempt from the state gross retail tax, if the person acquiring the property or service directly uses or consumes it in providing public transportation for persons or property.

To satisfy the provisions of IC 6-2.5-5-27, the taxpayer must provide evidence that the taxpayer had the authority to transport individuals or property. A taxpayer can prove its authority to render those types of services by obtaining a FAR Part 121 or a FAR Part 135 certificate. The FAA only allows an aircraft operator with a FAR Part 121 or FAR Part 135 certificate to operate an aircraft for compensation or hire in carrying people or property. The taxpayer provided the Department with no evidence to support whether it could operate the aircraft in question under either a Part 121 or a Part 135 certificate. Moreover, during the hearing, the taxpayer explained it leased the aircraft to another business, which in turn used the aircraft for commercial operations. Thus, if IC 6-2.5-5-27 is applicable at all, the statute would apply to the party that directly engaged in the business of using the aircraft for public transportation. Therefore, the exemption found in IC 6-2.5-5-27 is not applicable to the taxpayer.

As a final point, the taxpayer argues that in denying its exemption claim the Department’s determination is contrary to the provisions and requirements of the United States Constitution, the Commerce Clause, the Due Process Clause, and the Indiana Constitution. But, the taxpayer fails to address or analyze exactly how the determination runs contrary to those provisions. Thus, the taxpayer’s constitutional challenge does not provide a foundation for the Department to address the issue.

In summation, the aircraft compliance division was correct to deny the taxpayer’s use tax exemption. The taxpayer failed to sufficiently establish its entitlement to a use tax exemption under the provisions of IC 6-2.5-3-4(a)(2).

FINDING

For the reasons stated above, the Department denies the taxpayer’s protest.

II. Tax Administration – Penalty

DISCUSSION

Taxpayer argues the Department should not impose a negligence penalty on the proposed tax deficiency. The taxpayer asserts that any such deficiency the Department identified was not due to “carelessness, thoughtlessness, disregard or inattention to duties” on the part of the taxpayer.

IC 6-8.1-10-2.1(a)(3) provides in part that “if a person... incurs, upon examination by the department, a deficiency that is due to negligence..., the person is subject to a penalty.” Negligence is defined “as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer...” 45 IAC 15-11-2(b). Negligence is “determined on a case-by-case basis according to the facts and circumstances of each taxpayer.” Id.

The Department may waive the penalty upon a showing that the failure to pay the deficiency was due to reasonable cause and not due to willful neglect. IC 6-8.1-10-2.1(d). However, in order to establish reasonable cause, the taxpayer must demonstrate that the taxpayer “exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed...” 45 IAC 15-11-2(c).

The taxpayer stated it engaged in the business of renting and leasing aircraft to the general public for the last seven years. The taxpayer conceded that it knew it needed to register the aircraft with the State within thirty-one days of purchasing the aircraft. However, the taxpayer did not register the aircraft with the state until after the Department’s aircraft compliance division notified the taxpayer. The Department can properly impose the negligence penalty when the taxpayer is inattentive to its duties. 45 IAC 15-11-2(b). The taxpayer provided the Department with no evidence to establish that the taxpayer’s inattention was due to reasonable cause. Thus, the Department was correct in imposing a negligence penalty given that the taxpayer’s inattention to its duties constituted negligence.

FINDING

The Department denies the taxpayer’s protest.

DEPARTMENT OF STATE REVENUE

0320060012P.LOF

LETTER OF FINDINGS NUMBER: 06-0012P

Withholding Tax

For the Calendar Year 2004

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

Nonrule Policy Documents

publication. It shall remain in effect until the date it is superseded or deleted by the 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.

ISSUE

I. Tax Administration – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2;

The taxpayer protests the late penalty.

STATEMENT OF FACTS

The late penalty was assessed on the late filing of W2s for the calendar year 2004. The W2s were received by the Department fifteen days late. The taxpayer is an Indiana company.

I. Tax Administration – Penalty

DISCUSSION

The taxpayer requests the penalty be abated as the W2s were mailed timely.

The Department did not receive the W2s until March 15, 2005, fifteen days late. State tax regulations state the burden of proof is on the taxpayer as to why the W2s were received late by the Department. As the taxpayer has given no explanation, the taxpayer is deemed to be inattentive in the mailing of the W2s.

The regulation which controls the application of penalty is 45 IAC 15-11-2(b) which states,

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

The Department finds the taxpayer was inattentive of tax duties. Inattention is negligence and negligence is subject to penalty. As such, the Department finds the penalty proper and denies the penalty protest.

FINDING

The taxpayer's penalty protest is denied.

DEPARTMENT OF STATE REVENUE

0220060066P.LOF

LETTER OF FINDINGS NUMBER: 06-0066P

Income Tax

For the Short Period ended December 31, 2004

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 the 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.

ISSUE

I. Tax Administration – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2;

The taxpayer protests the late penalty.

STATEMENT OF FACTS

The late penalty was assessed on the late payment and filing of the corporate income tax return for the short period ending December 31, 2004.

The taxpayer needed a valuation study completed on the "spin-off" transaction between the taxpayer and the taxpayer's former corporate parent. This valuation study was needed to complete the corporate income tax return. This valuation study was not completed until May 2005, six weeks after the due date of the corporate income tax return. Because of this, the taxpayer was not able to accurately calculate the extension payment, and therefore, the taxpayer erroneously underpaid the extension payment.

The taxpayer is an Indiana company.

I. Tax Administration – Penalty

DISCUSSION

The taxpayer requests abatement of the penalty as the information necessary to file the corporate income tax return was not available until after the due date.

The Department points out that the error is the result of a planned income transaction, and therefore, is a case of inattention. The regulation which controls the application of penalty is 45 IAC 15-11-2(b) which states, Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

The Department finds the taxpayer was inattentive of tax duties. Inattention is negligence and negligence is subject to penalty. As such, the Department finds the penalty proper and denies the penalty protest.

FINDING

The taxpayer's penalty protest is denied.

DEPARTMENT OF STATE REVENUE

0420060078.LOF

LETTER OF FINDINGS NUMBER 06-0078

RESPONSIBLE OFFICER

SALES TAX

For Tax Period July 2004-March 2005

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 the 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 specific issues.

ISSUE

I. Sales Tax -Responsible Officer Liability

Authority: IC § 6-2.5-9-3; IC § 6-8.1-5-1(b).

The taxpayer protests the assessment of corporate sales taxes against him as a responsible officer.

STATEMENT OF FACTS

The taxpayer was an officer of a corporation that sold recreational vehicles. The corporation did not remit sales taxes to Indiana for the tax period July 2004 through March 2005. The Indiana Department of Revenue assessed the outstanding corporate sales taxes, interest, and penalty against the taxpayer personally. The taxpayer protested the assessment and a hearing was held. This Letter of Findings results.

I. Sales Tax -Responsible Officer Liability

DISCUSSION

The proposed sales tax liability was issued under authority of IC § 6-2.5-9-3 that provides as follows:

An individual who:

(1) is an individual retail merchant or is an employee, officer, or member of a corporate or partnership retail merchant; and

(2) has a duty to remit state gross retail or use taxes to the department;

holds those taxes in trust for the state and is personally liable for the payment of those taxes, plus any penalties and interest attributable to those taxes, to the state.

Indiana Department of Revenue assessments are prima facie evidence that the tax assessment is correct. The taxpayer bears the burden of proving that the assessment is incorrect. IC § 6-8.1-5-1(b).

The taxpayer did not dispute that he was a party responsible for remittance of corporate sales taxes to the state for the period November 2000 – September 1, 2003. The taxpayer argued that he sold his interest in the corporation on September 1, 2003, and was not responsible for the remittance of sales taxes to Indiana after that date. The taxpayer presented substantial documentation indicating that he sold his interest in the corporation on September 1, 2003. The taxpayer sustained his burden of proving that he was not personally responsible for the corporate sales taxes after September 1, 2003.

FINDING

The taxpayer's protest is sustained as to all tax periods after September 1, 2003.

DEPARTMENT OF STATE REVENUE

0120060085.LOF

LETTER OF FINDINGS: 06-0085**INDIANA INCOME TAX****For 2002, 2003, and 2004**

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 the publication of a new document in the Indiana Register. The publication of the document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE**I. Proposed Assessments – Indiana Adjusted Gross Income Tax.**

Authority: IC 6-8.1-5-1(a); IC 6-8.1-5-1(b)

Taxpayer challenges proposed income tax assessments for 2002, 2003, and 2004 on the ground that taxpayer "was not employed and therefore had no income" during those three years.

STATEMENT OF FACTS

Taxpayer failed to report and pay state adjusted gross income tax for 2002, 2003, and 2004. The Department of Revenue (Department) conducted an investigation to determine if taxpayer owed state income tax for those years.

The examiner sent taxpayer a certified letter and a follow-up letter advising taxpayer of the investigation. However, taxpayer failed to submit the missing tax returns or make available the relevant information.

Faced with the lack of more current information, the examiner reviewed the tax returns taxpayer submitted for 1999 through 2001. Based upon the information contained in those earlier returns, the examiner prepared estimated 2002 through 2004 returns. The examiner concluded that the amounts of income listed on these returns were based upon the "best information available." Thereafter, the Department forwarded taxpayer notices of "Proposed Assessment." Taxpayer disagreed on the ground that he had not received income during 2002, 2003, and 2004 and submitted a protest to that effect.

The protest was assigned to a hearing officer, an administrative hearing was scheduled during which taxpayer would have been provided an opportunity to further explain the basis for his protest. Taxpayer chose not to take part in the hearing. This Letter of Findings was prepared based upon the information contained within taxpayer's file.

DISCUSSION**I. Proposed Assessments – Indiana Adjusted Gross Income Tax.**

Taxpayer disagrees with the Department's notices of proposed assessment on the ground that he did not receive taxable income during 2002, 2003, and 2004. In support of that contention, taxpayer has offered three notarized affidavits each of which contains the statement that he "was not employed and therefore had no income for [2002, 2003, and 2004]."

IC 6-8.1-5-1(a) states in part that "If the department reasonably believes that a person has not reported the proper amount of tax due, the department shall make a proposed assessment of the amount of the unpaid tax on the basis of the best information available." The statute *requires* the Department to issue proposed assessments when the Department believes that the taxpayer has underpaid his or her state income tax.

Once the notices of proposed assessments are issued, it is up to the taxpayer to provide information demonstrating that the assessments are incorrect. "The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made." IC 6-8.1-5-1(b).

Based upon the information contained within taxpayer's earlier returns, the Department reasonably believed that taxpayer had underreported his 2002, 2003, and 2004 income because the earlier returns reported yearly adjusted gross income totaling approximately \$834,000. IC 6-8.1-5-1(a). Based upon the information contained within those earlier returns the Department was not only correct but was required to issue the notices based upon the best information available to it at the time the investigation report was prepared.

In rebuttal, taxpayer has submitted affidavits which – in effect – declare that taxpayer's 2002, 2003, and 2004 adjusted gross income fell to \$0. The Department is unable to conclude that, pursuant to, IC 6-8.1-5-1(b), taxpayer has met his burden of demonstrating that the proposed assessments are wrong. Stripped of the legalese, the affidavits are simply taxpayer's unsupported declarations that taxpayer became unemployed and received no income during 2002, 2003, and 2004. Taxpayer declined the opportunity to provide additional information and chose instead to believe that the affidavits were sufficient to rebut the proposed assessments. Taxpayer erred.

The Department's proposed assessments were based upon the best information available, taxpayer chose to rely solely upon three self-serving affidavits to rebut the assessments, taxpayer failed to meet his burden of demonstrating that the proposed assessments were wrong, and taxpayer's protest must be rejected.

FINDING

Taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

02-20060099P.LOF

LETTER OF FINDINGS NUMBER: 06-0099P

Gross Income Tax-Penalty

For the Years 2000-2002

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 the 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.

ISSUE

I. Tax Administration—Penalty

Authority: Ind. Code § 6-8.1-10-2.1; 45 IAC 15-11-2.

Taxpayer protests the imposition of the ten percent negligence penalty.

STATEMENT OF FACTS

Taxpayer is a corporation engaged in the securities brokerage business. During the years in question, Taxpayer had commissions, principal transactions, and margin interest income. The Department and Taxpayer had concluded several years earlier that 60 percent of the amounts attributable to Indiana customers from these sources was subject to Indiana gross income tax. For the years in question, Taxpayer made a computational error that resulted in 60 percent of the 60 percent (i.e., 36 percent) of the amounts being subject to gross income tax.

Before November 15, 2005, during Indiana Tax Amnesty, Taxpayer recomputed its gross income tax liability for the periods at issue. Taxpayer properly included 60 percent of its commissions as being subject to gross income tax; however, Taxpayer only reported 50 percent of its income from principal transactions and margin interest as subject to gross income tax. On December 8, 2005, the Department completed an audit including 60 percent of its income from principal transactions and margin interest as subject to gross income tax. Taxpayer was assessed additional tax, along with interest and penalties on the additional amount of the assessment. Taxpayer only protests the imposition of penalties. Additional facts will be supplied as necessary.

I. Tax Administration—Penalty**DISCUSSION**

Taxpayer protests the imposition of the ten percent negligence penalty for the taxes that the Department has imposed.

Penalty waiver is permitted if the taxpayer shows that the failure to pay the full amount of the tax was due to reasonable cause and not due to willful neglect. IC 6-8.1-10-2.1. The Indiana Administrative Code further provides:

(b) "Negligence" on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

(c) The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 if the taxpayer affirmatively establishes that the failure to file a return, pay the full amount of tax due, timely remit tax held in trust, or pay a deficiency was due to reasonable cause and not due to negligence. In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section. Factors which may be considered in determining reasonable cause include, but are not limited to:

- (1) the nature of the tax involved;
- (2) judicial precedents set by Indiana courts;
- (3) judicial precedents established in jurisdictions outside Indiana;
- (4) published department instructions, information bulletins, letters of findings, rulings, letters of advice, etc.;
- (5) previous audits or letters of findings concerning the issue and taxpayer involved in the penalty assessment.

Reasonable cause is a fact sensitive question and thus will be dealt with according to the particular facts and circumstances of each case.

45 IAC 15-11-2.

Taxpayer argues that, had it known about the issues at hand prior to November 15, it would have paid the full amount of the

liability, and would not have been subject to penalty. In review, Taxpayer's return for the years at issue included the incorrect amount of income based on a computational error. Then, Taxpayer sought to correct the error just prior to end of Indiana Tax Amnesty, and made yet another error. By virtue of its initial computational error, Taxpayer was negligent within the meaning of the statute and regulations concerning penalties, notwithstanding Taxpayer's effort to correct this problem prior to November 15, 2005.

FINDING

Taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

0120060105.LOF

LETTER OF FINDINGS NUMBER: 06-0105

Adjusted Gross Income Tax

Tax Period 2002-2003

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 the 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.

ISSUES

I. Adjusted Gross Tax-Imposition

Authority: 26 U.S.C.A. § 62; IC § 6-3-2-1(a); IC § 6-3-1-3.5(a); IC § 6-8.1-5-1(b); IC § 6-8.1-5-4.

The taxpayer protested the imposition of Indiana adjusted gross income tax.

II. Tax Administration- Ten Percent Negligence Penalty

Authority: IC § 6-8.1-10-2.1; 45 IAC 15-11-2(b).

The taxpayer protested the imposition of the ten percent negligence penalty.

STATEMENT OF FACTS

The taxpayers are vendors of food and drinks at an annual festival. In a sales tax audit, the Indiana Department of Revenue (department) estimated the total sales of food and drinks at the festival for the years 2002-2004. The department also applied the estimated total sales figures to the taxpayer's 2002-2003 individual income taxes. This resulted in an assessment of additional adjusted gross income tax, interest, and penalty for the 2002-2004 tax period.

The taxpayer protested this assessment. A hearing was held and this Letter of Findings results.

I. Adjusted Gross Income Tax-Imposition

DISCUSSION

Indiana imposes an adjusted gross income tax on the adjusted gross income of Indiana residents. IC § 6-3-2-1(a). Indiana adjusted gross income is calculated by starting with the federal adjusted gross income and making certain modifications. IC § 6-3-1-3.5(a). The federal adjusted gross income calculation begins with the inclusion of all of the taxpayers' income. 26 U.S.C.A. § 62.

Notices of proposed assessments are prima facie evidence that the department's claim for unpaid taxes is valid. The taxpayer has the burden of proving that the department incorrectly imposed the assessment. IC § 6-8.1-5-1(b). Taxpayers are required to keep adequate books and records so that the department can determine the proper tax owed to the state. IC § 6-8.1-5-4.

The taxpayers did not have adequate records to support the calculation of their federal gross and adjusted gross income. Since the Indiana calculation flows from the federal calculation, they did not have adequate records to support the calculation of their Indiana adjusted gross income and resulting tax. Therefore, the department's investigation added the sales tax audit's estimated total sales to the taxpayers' Indiana adjusted gross income. This resulted in the assessment of additional Indiana adjusted gross income tax. The taxpayer protested this additional tax.

Concerning the sales and use tax audit, the department notes that, aside from poor record keeping, the audit found evidence of unreported sales and transactions. The taxpayer now argues that the amount originally assessed was too great. The taxpayer suggested that the department could make a better estimate by applying the 2005 total sales amounts to the three years covered by the audit. The taxpayer did maintain 2005 records; the amount of 2005 sales is approximately 40 percent lower than the estimated sales for the tax period. While the Department agrees that the 2005 records *could* provide a reasonable basis for projecting the estimated periods, the department declines to make such a factual determination. The administrative review process is not the forum for making such a numerical determination based solely on taxpayer's unexamined, unchallenged assertion. However, the taxpayer has met its burden of demonstrating that the estimated sales amounts should be reconsidered.

The adjusted gross income tax additional liabilities were based on the sales and use tax audit's proposed assessments. Therefore, the reevaluation of these estimates of total sales during the sales and use tax audit period will impact the taxpayers' adjusted gross income tax liability

FINDING

The taxpayers' protest to the adjusted gross income tax assessment is sustained to the extent that the supplementary audit review adjusts the taxpayers' sales tax assessment.

II. Tax Administration- Ten Percent Negligence Penalty**DISCUSSION**

The taxpayer protested the imposition of the ten percent (10[percent]) negligence penalty pursuant to IC § 6-8.1-10-2.1. Indiana Regulation 45 IAC 15-11-2(b) clarifies the standard for the imposition of the negligence penalty as follows:

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

During the period of the audit, the taxpayer ignored the law and the department's instructions for the payment of adjusted gross income tax and maintenance of adequate records. The taxpayer's inattention to these duties resulted in the tax assessment. These breaches of the taxpayer's duty constituted negligence.

FINDING

The taxpayer's protest is denied.

DEPARTMENT OF STATE REVENUE

0220060111P.LOF

LETTER OF FINDINGS NUMBER: 06-0111P**Income Tax****For the Fiscal Year ended March 31, 2005**

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 the 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.

ISSUE**I. Tax Administration – Penalty**

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2;

The taxpayer protests the late penalty.

STATEMENT OF FACTS

The underpayment penalty was assessed for the filing of the corporate income tax return for the fiscal year ended March 31, 2005

The taxpayer incurred a significant gain from a real estate sale for the fourth quarter. The taxpayer had a significant loss from operations for the fiscal tax year. The resultant tax for the fiscal period was \$105,000. The only estimated tax payment was \$9,000 for the fourth quarter.

The taxpayer is an Indiana company.

I. Tax Administration – Penalty**DISCUSSION**

The taxpayer requests the penalty be abated as the State of Indiana does not have an annualized income tax statute. The taxpayer says that if Indiana did have an annualized income tax statute, there would not have been a penalty.

True, Indiana does not have an annualized income tax statute. However, Indiana does embrace substance over form in tax compliance. The taxpayer had \$105,000 in reportable income for the fiscal tax year. This income resulted from the real estate gain in the fourth quarter. The taxpayer would have met its tax compliance duties if (1) the taxpayer paid an estimate equal to 100% of the prior year tax, which in this case was \$35,105, or (2) the taxpayer paid 80% of the current year tax, which in this case would be \$84,000. The taxpayer paid an estimated tax of \$9,000 which is well short of either threshold for abating the penalty.

The regulation which controls the application of penalty is 45 IAC 15-11-2(b) which states,

Negligence, on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer's carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is

treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

The Department finds the taxpayer was inattentive of tax duties. Inattention is negligence and negligence is subject to penalty. As such, the Department finds the penalty proper and denies the penalty protest.

FINDING

The taxpayer's penalty protest is denied.

DEPARTMENT OF STATE REVENUE

0620060113P.LOF

LETTER OF FINDINGS NUMBER: 06-0113P

Motor Fuel Tax

For the Period of November 2005

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on the date of publication. It shall remain in effect until the date it is superseded or deleted by the 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.

ISSUES

I. Gasoline Tax – Disallowance of Gasoline Distributor Deduction

Authority: IC 6-6-1.1-705

The taxpayer protests the disallowance of the gasoline distributor deduction on its consolidated gasoline monthly tax return for November 2005

II. Tax Administration – Penalty

Authority: IC 6-8.1-10-2.1; 45 IAC 15-11-2

The taxpayer protests the penalty assessed for failure to remit its tax due for the month of November 2005 by the due date.

STATEMENT OF FACTS

The taxpayer filed its consolidated gasoline tax return for the month of November 2005 in a timely manner. However, the tax due as determined by the return was remitted after the due date. Accordingly, the department disallowed the gasoline distributor deduction and assessed a penalty for the taxpayer's failure to timely remit its tax. In the letter of protest, the taxpayer requested that the gasoline distributor deduction be restored and the penalty be abated due to reasonable cause.

I. Gasoline Tax – Disallowance of Gasoline Distributor Deduction

Indiana Code 6-6-1.1-705 states:

(a) If a monthly report is filed and the amount due is remitted at or before the time required by this chapter, a distributor is entitled to a deduction equal to one and six-tenths percent (1.6%) of the remainder of:

(1) the number of invoiced gallons of gasoline he received in Indiana during the preceding calendar month; minus

(2) the deductions claimed by the distributor under sections 701 through 704 of this chapter.

This deduction is a flat allowance to cover evaporation, shrinkage, losses (except losses covered by section 301(5) of this chapter), and the distributor's expenses in collecting and timely remitting the tax imposed by this chapter.

(b) If a monthly report is filed or the amount due is remitted later than the time required under this chapter, the distributor shall pay to the administrator all of the gasoline tax the distributor received from the sale of gasoline covered by the late report, reduced by payments made under IC 6-8.1-8-1.

The taxpayer's gasoline distributor deduction was disallowed because the amount of tax due was remitted after the due date. The statute is clear, and there is no basis for allowing the deduction.

FINDING

The taxpayer's protest is denied.

II. Tax Administration – Penalty

The taxpayer asserts that during November 2005 it moved its checking account from one bank to another. The consolidated gasoline tax return was filed on a timely basis, and the payment of tax was "touch toned" on a timely basis. Unfortunately, the payment was linked to the former bank account in which there were insufficient funds to cover the payment.

The taxpayer points out that the company controller was directed to timely file all appropriate documents in order to avoid such a problem. However, the controller failed to perform his duties as assigned. The taxpayer states that as soon as it became aware of the problem, a bank information change form was transmitted to the department by facsimile. The payment was received by the department on December 28, 2005.

The department considers changing bank accounts to be an activity in the usual course of business. The assertion that the

controller failed to fulfill his responsibilities does not establish reasonable cause. The taxpayer is expected to have controls in place to ensure that remittances to the department are made in a timely manner.

Administrative Rule 45 IAC 15-11-2 (b) states the following:

“Negligence” on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer’s carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

The taxpayer has not established that its failure to timely remit the tax in question was due to reasonable cause.

FINDING

The taxpayer’s protest is denied.

DEPARTMENT OF STATE REVENUE

04-20060138P.LOF

LETTER OF FINDINGS NUMBER: 06-0138P

Use Tax-Penalty

For the Years 2002-2003

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 the 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.

ISSUE

I. Tax Administration–Penalty

Authority: Ind. Code § 6-8.1-10-2.1; 45 IAC 15-11-2.

Taxpayer protests the imposition of the ten percent negligence penalty.

STATEMENT OF FACTS

Taxpayer is a corporation engaged in retail clothing sales. Taxpayer operated two stores in Indiana during the periods in question.

Taxpayer was audited for sales and use tax for the periods in question. Taxpayer had no changes with respect to sales tax on its retail sales, use tax on its capital purchases, and use tax on its store expenses. However, Taxpayer did not remit use tax on certain promotional items such as catalogs, postcards, and brochures. Taxpayer was assessed use tax, interest, and penalty on the promotional items. Taxpayer protested only the penalty on the assessment.

Taxpayer’s letter of protest indicated that Taxpayer waived its right to hearing. Because of the waiver of Taxpayer’s hearing, the letter of findings is based on the information in the file. Additional facts will be supplied as necessary.

I. Tax Administration—Penalty

DISCUSSION

Taxpayer protests the imposition of the ten percent negligence penalty for the taxes that the Department has imposed.

Penalty waiver is permitted if the taxpayer shows that the failure to pay the full amount of the tax was due to reasonable cause and not due to willful neglect. Ind. Code § 6-8.1-10-2.1. The Indiana Administrative Code further provides:

(b) “Negligence” on behalf of a taxpayer is defined as the failure to use such reasonable care, caution, or diligence as would be expected of an ordinary reasonable taxpayer. Negligence would result from a taxpayer’s carelessness, thoughtlessness, disregard or inattention to duties placed upon the taxpayer by the Indiana Code or department regulations. Ignorance of the listed tax laws, rules and/or regulations is treated as negligence. Further, failure to read and follow instructions provided by the department is treated as negligence. Negligence shall be determined on a case by case basis according to the facts and circumstances of each taxpayer.

(c) The department shall waive the negligence penalty imposed under IC 6-8.1-10-1 if the taxpayer affirmatively establishes that the failure to file a return, pay the full amount of tax due, timely remit tax held in trust, or pay a deficiency was due to reasonable cause and not due to negligence. In order to establish reasonable cause, the taxpayer must demonstrate that it exercised ordinary business care and prudence in carrying out or failing to carry out a duty giving rise to the penalty imposed under this section. Factors which may be considered in determining reasonable cause include, but are not limited to:

- (1) the nature of the tax involved;
- (2) judicial precedents set by Indiana courts;

Nonrule Policy Documents

- (3) judicial precedents established in jurisdictions outside Indiana;
- (4) published department instructions, information bulletins, letters of findings, rulings, letters of advice, etc.;
- (5) previous audits or letters of findings concerning the issue and taxpayer involved in the penalty assessment.

Reasonable cause is a fact sensitive question and thus will be dealt with according to the particular facts and circumstances of each case.

45 IAC 15-11-2.

Taxpayer argues that the total assessment represented only a small percentage of Taxpayer's overall sales and use tax liability for the years in question. While the failure to self-assess use tax on a small percentage of a taxpayer's overall liability is not necessarily determinative on the issue of negligence, Taxpayer's compliance with Indiana tax laws in its operations—its minimal failure to remit use tax was in an area of law subject to some difference in interpretation—established that it acted with ordinary business care with respect to its duties.

FINDING

Taxpayer's protest is sustained.

Cumulative Table of Nonrule Policy Documents

Digest	Published	Digest	Published
ELECTION COMMISSION, INDIANA			
Order Numbers:			
2006-90: Administrative dissolution of Citizens for Crabtree (2/28/06)	29 IR 2727	05-0338 (2004): Imposition; tax administration - negligence penalty and interest	29 IR 3201
2006-91: Administrative dissolution of Hoosiers for Crazy Taxes (2/28/06)	29 IR 2727	05-0340 (2004-05): Imposition; tax administration - negli- gence penalty and interest	29 IR 3203
ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF			
W0046: Risk integrated system of closure (RISC), User's Guide, Chapter 3 - UST, LUST and ELTF Programs (4/20/06)	29 IR 2728	05-0341 (2004-05): Imposition; tax administration - negli- gence penalty and interest	29 IR 3205
W0046: Risk integrated system of closure technical guide & user's guide (5/16/06)	29 IR 3445	05-0344 (2004-05): Imposition; tax administration - negli- gence penalty	29 IR 3208
Office of Water Quality:			
0007-NPD: Compliance and technical assistance program quality assurance guarantee (2/19/06)	29 IR 2074	05-0357 (2004): Imposition; use tax - imposition; tax admin- istration - negligence penalty and interest	29 IR 3485
HOMELAND SECURITY, DEPARTMENT OF			
Interpretation of Section R602.10.5 of the 2005 Indiana Residential Code (675 IAC 14-4.3) (3/10/06)	29 IR 2401	05-0358 (2004): Imposition; use tax - imposition; tax admin- istration - negligence penalty and interest	29 IR 3488
INSURANCE, DEPARTMENT OF			
Bulletins:			
136: Insurance coverage for pervasive developmental disorders (3/30/06)	29 IR 2728	05-0401 (2005): Imposition	29 IR 3493
137: Universal life insurance: Minimum reserves (4/10/06)	29 IR 2730	05-0408 (2004-05): Imposition; tax administration - negli- gence penalty and interest	29 IR 3211
NATURAL RESOURCES COMMISSION			
Information Bulletins:			
13: Mediation and facilitation in administrative proceedings before the Natural Resources Commission and the Depart- ment of Natural Resources (1/1/06)	29 IR 1407	05-0410 (2004-05): Imposition; tax administration - negli- gence penalty and interest	29 IR 3214
REVENUE, DEPARTMENT OF STATE			
Audit-Grams:			
IR-014 (2/28/06): Consolidated return - Membership	29 IR 2730	05-0418 (2004): Imposition; tax administration - negligence penalty and interest	29 IR 3217
IR-027 (1/6/06): Cleaning compounds used in manufacturing	29 IR 1789	05-0476 (2004-05): Imposition; tax administration - negli- gence penalty	29 IR 3220
Commissioner's Directives:			
31: Fireworks public safety fee	29 IR 3159	County Innkeeper's Tax:	
Departmental Notices:			
2: Prepayment of sales tax on gasoline (6/1/06)	29 IR 3160	05-0490 (2002): County innkeeper's tax	29 IR 3223
Information Bulletins:			
22: Neighborhood assistance tax credit (7/06)	29 IR 3161	Financial Institutions Tax:	
91: Biodiesel tax credits (6/06)	29 IR 3162	02-0278 (1992-98): Statute of limitations; unitary filing and economic nexus; apportionment factors; tax administra- tion - negligence penalty	29 IR 3166
93: Ethanol production tax credit (6/06)	29 IR 3164	Food and Beverage Tax:	
95: Hoosier business investment tax credit (7/06)	29 IR 3165	05-0503P (7-9/05): Tax administration - penalty	29 IR 2775
97: Headquarters relocation tax credit (6/06)	29 IR 3445	Gaming Card Excise Tax:	
Letters of Findings:			
Cigarette Tax:			
05-0254 (2004): Imposition; tax administration - negligence penalty and interest	29 IR 3479	06-0056 (2001-04): Imposition; tax administration - ten percent negligence penalty	29 IR 3242
05-0255 (2004-05): Imposition	29 IR 3184	Income Tax (Gross, Adjusted Gross, and Supplemental Net):	
05-0257 (2004-05): Imposition; tax administration - negli- gence penalty	29 IR 3187	98-0523 (Supplemental) (1993-94): Business/nonbusiness income and IRC 338(h)(10) elections	29 IR 2401
05-0258 (2004-05): Imposition; tax administration - negli- gence penalty and interest	29 IR 3189	99-0135 (1992-95): Lease payments from Indiana; apportion- ment of income to Indiana; addbacks of local taxes	29 IR 3446
05-0259 (2004): Imposition; tax administration - negligence penalty and interest	29 IR 3192	99-0598 (1995-97): Unitary status	29 IR 1789
05-0260 (2004): Imposition; tax administration - negligence penalty and interest	29 IR 3194	00-0378 (1997): Addback of state and local income taxes; credits	29 IR 2734
05-0284 (2004): Imposition	29 IR 3196	02-0153 (Corporate) (1995-2000): Lease/sales transactions; ten percent negligence penalty - tax administration	29 IR 3447
05-0329 (2003-04): Imposition; use tax - imposition; tax administration - negligence penalty and interest	29 IR 3481	02-0276 (1996-99): Leasing income; tax administration - negligence penalty	29 IR 2403
05-0330 (2003-04): Imposition; use tax - imposition; tax administration - negligence penalty and interest	29 IR 3481	02-0321 (Corporate) (1996-99): Nexus and Public Law 86- 272	29 IR 2075
05-0336 (2004-05): Imposition; tax administration - negli- gence penalty and interest	29 IR 3200	02-0349 (Corporate) (1996-99): Out-of-state sales	29 IR 2077
		02-0461 (Corporate) (1997-99): Elimination of interest income attributable to holding company's intercompany bonds; elimination of intercompany receipts; exclusion of out-of-state income; excluding out-of-state sales; intercompany aircraft rent payments - apportion- ment/property factor; addback of riverboat wagering tax; exclusion of dividend and interest income; elimination of intercompany transactions between members of a consoli- dated gross income tax return	29 IR 1412
		03-0062 (1996-99): Business/nonbusiness classification	29 IR 2404
		03-0112 (1998-2000): Intangible holding companies; net operating losses; small business companies; taxability of intangibles; leasing income; property factor; tax adminis- tration - penalty	29 IR 1418
		03-0130 (Supplemental) (Corporate) (1999-2001): Tax administration - penalty	29 IR 2736
		03-0166 (1998): Business/nonbusiness classification	29 IR 3453
		03-0170 (1999-2001): Notice of 1999 proposed assessment; rental company; fleet owner; negligence penalty	29 IR 2738

Cumulative Table of Nonrule Policy Documents

Digest	Published	Digest	Published
03-0213 (1998-2000): Small business exemption; proceeds from real estate property sale; receipts from sales in brokerage or agency agreements; tax administration - penalty	29 IR 1424	05-0275 (Individual) (1998-99): Income of S Corporation shareholders	29 IR 2762
03-0317 (Individual) (1997-2001): Tax administration - best information available, penalty	29 IR 1427	05-0294 (2000-02): Small business exemption; advertising fees	29 IR 3198
03-0398 (Corporate) (1998-2000): Income derived from sources within Indiana	29 IR 2078	05-0349 (Individual) (1998-99): Income of S Corporation shareholders	29 IR 2765
03-0474 (Corporate) (1999-2000): Imposition	29 IR 1790	05-0350 (Individual) (1998-99): Income of S Corporation shareholders	29 IR 2765
03-0478 (1998-2000): Interstate commerce; unitary filing; deductions; net operating losses; tax administration - negligence penalty	29 IR 2408	05-0351 (Individual) (1998-99): Income of S Corporation shareholders	29 IR 2766
04-0006 (Corporate) (2000-02): Imposition	29 IR 2412	05-0352 (Fiduciary) (1998-99): Income of S Corporation shareholders	29 IR 2766
04-0007 (1996-2000): Reclassification of income; tax administration - negligence penalty	29 IR 2742	05-0353 (Fiduciary) (1998-99): Income of S Corporation shareholders	29 IR 2767
04-0067 (1999-2001): Combined filing status; tax administration - negligence penalty	29 IR 3455	05-0373P (2004): Tax administration - penalty	29 IR 3491
04-0124 (Corporate) (1996-2000): Consolidated return; tax administration - negligence penalty and interest	29 IR 3458	05-0394 (2002-04): Imposition	29 IR 3491
04-0170 (Corporate) (2000): Interstate commerce	29 IR 1793	05-0399 (Corporate) (2001-02): Applicability; consolidated filing	29 IR 1800
04-0196 (2002): Imposition; credit for taxes paid to other states; ten percent negligence penalty	29 IR 3170	05-0400P (Individual) (2004): Tax administration - penalty	29 IR 3493
04-0201 (Corporate) (2000): Interstate commerce	29 IR 1793	05-0404 (Individual) (1998-99): Income of S Corporation shareholders	29 IR 2770
04-0235 (Corporate) (2000): Interstate commerce	29 IR 1793	05-0405 (2003): Withholding credit	29 IR 2771
04-0241 (Corporate) (1999-2001): Unitary relationship	29 IR 2414	05-415 (Individual) (2001-04): Individual adjusted gross income tax assessments	29 IR 3216
04-0265 (Individual) (2001): Involuntary servitude; citizenship; applicability of the state adjusted gross income tax; state income tax liability	29 IR 2079	05-0506 (2001-02): Interstate commerce; royalty expenses; tax administration - negligence	29 IR 3227
04-0267P (short period ended 2/28/02): Tax administration - penalty	29 IR 2416	06-0038 (Individual) (1995-2004): Proposed assessment; adjusted gross income tax	29 IR 3238
04-0269 (2001): Sale of an ownership interest	29 IR 2081	06-0054P (Corporate) (2004): Tax administration - penalty	29 IR 3241
04-0318 (Supplemental): Imposition	29 IR 1428	06-0066P (short period ended 12/31/04): Tax administration - penalty	29 IR 3504
04-0380 (Individual) (1999-2001): Not-for-profit exemption	29 IR 2419	06-0085 (2002-04): Proposed assessments	29 IR 3506
04-0388 (Individual) (2000-01): Overstated income	29 IR 1439	06-0099P (2000-02): Tax administration - penalty	29 IR 3507
04-0389 (Individual) (2000-01): Overstated income	29 IR 1439	06-0105 (2002-03): Imposition; tax administration - ten percent negligence penalty	29 IR 3508
04-0399 (2001): Individual; tax administration - negligence penalty	29 IR 3172	06-0111P (fiscal year ended 3/31/05): Tax administration - penalty	29 IR 3509
04-0427 (Corporate) (2000-01): Indiana sales; royalty payments; penalty	29 IR 1441	International Fuel Tax Agreement (IFTA):	
04-0429P (Individual) (2003): Tax administration - penalty, interest	29 IR 2082	05-386 (2002-03): Audit method	29 IR 2769
05-0015 (Individual) (1998-99): Validity of assessment	29 IR 1443	Motor Fuel Tax:	
05-0019P (2001): Overpayment application; tax administration - negligence penalty and interest	29 IR 1444	06-0113P (11/05): Disallowance of gasoline distributor deduction; tax administration - penalty	29 IR 3510
05-0031 (Corporate) (2000-01): Royalty income from trade names, trademarks, and other intellectual property; penalty	29 IR 1445	Retail Tax:	
05-0048 (1999-2002): Net operating loss; inclusion of corporations in combined return; loss on sale of account receivables; calculation issues	29 IR 3175	97-0373 (1993-95): Dealer rebates; capitalized cost reductions; projection; use tax; loaner fleet	29 IR 2731
05-0101P (Corporate) (1999-2000): Penalty assessment	29 IR 2753	99-0640 (1997-2001): Abatement of the ten percent negligence penalty; food purchases	29 IR 1409
05-0134 (2001-03): Imposition	29 IR 3180	03-0004 (1997-2001): Abatement of the ten percent negligence penalty; food purchases	29 IR 1409
05-0174 (2001): County option income tax - imposition	29 IR 3182	04-0121 (2000-01): Sales of goods to out-of-state destinations	29 IR 3170
05-0175 (1998-2001): Unitary filing; apportionment factors; application of payments; tax administration - negligence penalty	29 IR 2757	04-0287 (2000-01): Undefined protest	29 IR 2418
05-0206 (Corporate) (2000-02): Consolidated returns	29 IR 1447	04-0444 (2001-03): Purchase of golf simulators	29 IR 2422
05-0207 (Corporate) (2000-02): Consolidated returns	29 IR 1447	05-0040P (2001-03): Tax administration - negligence penalties - audit deficiencies - good filing history, ignorance of law	29 IR 3472
05-0208 (Personal) (2001-03): Tax administration - best information available	29 IR 2760	05-0041P (2001-03): Tax administration - negligence penalties - audit deficiencies - good filing history, ignorance of law	29 IR 3473
05-0213 (Corporate) (1998-2004): Assessment	29 IR 1447	05-0053 (2001-03): Purchase of asphalt from Illinois vendors; assessments	29 IR 3473
05-0236 (1999-2003): Imposition of tax on construction income; imposition of tax on unexplained income; disallowance of expense deductions; tax administration - ten percent negligence penalty	29 IR 3477	05-0265 (2004): Like-kind exchange	29 IR 1451
		05-0265 (Supplemental) (2004): Like-kind exchange	29 IR 2084
		05-0368P (2001-03): Penalty assessment	29 IR 1454
		05-0534 (2002-04): Adequate documentation	29 IR 2775
		06-0024 (2002-04): Publication	29 IR 2429

Cumulative Table of Nonrule Policy Documents

Digest	Published	Digest	Published
Sales and Use Tax:			
01-0083 (Supplementary) (1997-98): Gross retail and use taxes	29 IR 2734	05-0215 (2001-03): Equipment	29 IR 2761
02-0609 (1999-2000): Miscellaneous purchases of tangible personal property; riverboat purchase; computation error; ten percent negligence penalty	29 IR 3450	05-0263 (2003): Assessment on purchase of aircraft	29 IR 1449
03-0318 (1992-2001): Tax administration - best information available, penalty	29 IR 1437	05-0266P (2001-03): Tax administration - penalty	29 IR 2086
03-0362 (2000-02): Disputed items; items purchased for resale; resale to tax-exempt purchasers	29 IR 1430	05-0293P (2004): Tax administration - penalty	29 IR 2428
03-0363 (1999-2001): Tax administration - best information available	29 IR 2407	05-0325 (2004): Helicopter purchase	29 IR 2762
03-0364 (1999-2001): Tax administration - best information available	29 IR 2407	05-0354 (2002-04): Imposition; tax administration - ten percent negligence penalty	29 IR 3483
03-0395 (2000-02): Disputed items; items purchased for resale; resale to tax-exempt purchasers	29 IR 1430	05-0356 (2004): Aircraft purchase	29 IR 2767
04-0017P (2002): Tax administration - penalty	29 IR 1433	05-0363 (2004): Assessment on purchase of aircraft	29 IR 1796
04-0094 (2001-02): Equipment	29 IR 2744	05-0364 (2003): Rental and lease of aircraft	29 IR 1452
04-0154 (2000-02): Advertising; imposition; inclusion of sales; tax administration - negligence penalty	29 IR 1433	05-0395 (2002-04): Responsible officer liability	29 IR 3492
04-0176 (2000-02): Rental invoices	29 IR 1435	05-0396 (2000-04): Imposition	29 IR 1798
04-0227 (Supplemental) (2001): Vehicles; services; imposition	29 IR 1436	05-0413 (2004-05): Imposition; tax administration - ten percent negligence penalty	29 IR 3495
04-0268 (1998-2000): Steel uncoilers; packaging; tax administration - negligence penalty	29 IR 2416	05-0414 (periods ending 12/31/01, 11/30/02, and 12/31/02): Imposition; tax administration - ten percent negligence penalty	29 IR 3496
04-0353P (2001-03): Tax administration - negligence penalties - audit deficiencies - ignorance of law, reliance on vendor's representation it would pay sales tax, burden of proof, purchaser's constructive knowledge of liability for use tax on interstate purchases, good filing history	29 IR 3460	05-0416 (12/31/03): Imposition; tax administration - ten percent negligence penalty	29 IR 3497
04-0354 (2001-03): Tax administration - negligence penalties - audit deficiencies - ignorance of law, good filing history	29 IR 3464	05-0443 (2000): Responsible officer liability	29 IR 1801
04-0390 (period ending 11/30/02): Casual sale; isolated sale	29 IR 1440	05-0444 (2000): Responsible officer liability	29 IR 2088
04-0408 (2001-03): Leasing; tax administration - negligence penalty	29 IR 1794	05-0452 (1990-93): Responsible officer liability; tax administration - ten percent negligence penalty	29 IR 3499
04-0414 (2001-03): Donations	29 IR 2745	05-0456 (2003): Exemption	29 IR 2772
04-0432P (2/04): Tax administration - penalty	29 IR 2420	05-0475 (2001-03): Responsibility officer liability	29 IR 3219
04-0436 (2000-03): Fuel sales; gasoline sales	29 IR 2421	05-0491P (4/05): Tax administration - penalty	29 IR 2774
04-0465P (2001-03): Tax administration - negligence penalties - audit deficiencies - alleged de minimis deficiencies, good filing history	29 IR 3466	05-0496 (2004): Exemption	29 IR 3500
05-0011P (2000-01, 1/1-11/30/02): Tax administration - negligence penalties - audit deficiencies - good payment history, lack of proof of neglect, lack of proof of intent to defraud	29 IR 3468	05-0498 (2004): Exemption; tax administration - penalty	29 IR 3502
05-0013 (Supplemental) (1998-2001): Liability for unpaid sales tax	29 IR 2424	05-0523 (2003-04): Collection letters	29 IR 3230
05-0017 (2001-03): Overpayment of tax	29 IR 2746	05-0528 (2002): Aircraft purchase	29 IR 3232
05-0025P (1999-2001): Tax administration - negligence penalties - audit deficiencies - good filing history	29 IR 3470	05-0529 (2004): Aircraft purchase	29 IR 3233
05-0028P (2-3/04): Tax administration - penalty	29 IR 2424	05-0536 (2002-03): Responsible officer liability	29 IR 2776
05-0035 (2001-03): Projection; workshops and seminars; sales to exempt organizations; calculation of sales tax; imposition	29 IR 2747	05-0538 (1998-2000): Responsible officer liability	29 IR 2777
05-0079 (2001-02): Sales tax on ATV's; exemption certificates; subcontracted materials sales; tax administration - ten percent negligence penalty	29 IR 3178	06-0020 (1994-2003): Taxable sales during 2001 through 2003; best information available assessments; abatement of interest; ten percent negligence penalty	29 IR 2781
05-0143 (2005): Aircraft purchase	29 IR 1795	06-0026 (2000-02): Responsible officer liability	29 IR 2783
05-0160 (2003): Aircraft rental	29 IR 2425	06-0043 (12/04, 3/05, and 6/05): Late payment penalty and interest	29 IR 3241
05-0171 (2001-03): Imposition	29 IR 3181	06-0078 (7/04 - 3/05): Responsible officer liability	29 IR 3505
05-0172 (2001-03): Imposition; tax administration - ten percent negligence penalty	29 IR 2426	06-0102 (2002): Responsible officer liability	29 IR 3245
05-0177 (Supplemental) (2001-03): Advertising materials	29 IR 2083	06-0115P (2003-05): Tax administration - ten percent negligence penalty	29 IR 3246
05-0201 (1993): Responsible officer liability	29 IR 2759	06-0138P (2002-03): Tax administration - penalty	29 IR 3511
		Single State Registration System (SSRS):	
		05-0387 (2002-03): Audit method	29 IR 2770
		Tax Administration:	
		05-0010P (1/1-11/30/02): Negligence penalties - audit deficiencies - good filing history	29 IR 3174
		05-0076P (2001-02): Negligence penalty - audit deficiency	29 IR 2750
		05-0163P (2001-03): Negligence penalty - audit deficiency	29 IR 2754
		05-0240P (1996-2003): Civil fraud penalties - failure to file returns; failure to make full tax payments with returns	29 IR 3183
		05-0501P (12/04): Tax administration - negligence penalty - effect of partial payment on liability	29 IR 3225
		Underground Storage Tank Fees:	
		03-0103 (ending 12/17/01): Liability tax administration - protests - timeliness	29 IR 2735
		05-0539 (1991-95): Imposition	29 IR 3236
		Withholding Tax:	
		03-0502 (1998-2001): Responsible officer liability	29 IR 2411
		05-0300P (3/31/05):	29 IR 2086
		05-0331P (1/04-11/04): Tax administration - penalty	29 IR 2428
		05-0355P (12/04): Tax administration - penalty	29 IR 3485
		05-0417P (2004): Tax administration - penalty	29 IR 2772
		05-0420P (12/04): Tax administration - penalty	29 IR 2087

Cumulative Table of Nonrule Policy Documents

Digest	Published	Digest	Published
05-0446 (1999-2001): Responsible officer liability	29 IR 2089	For Cumulative Tables of Nonrule Policy Documents printed in the Indiana Register in previous years, consult the following table:	
05-0497 (2003-05): Withholding tax	29 IR 3224	1982	See 5 IR 2586 (December 1982)
05-0537 (1997-2003): Responsible officer liability	29 IR 2777	1983	See 7 IR 252 (December 1983)
06-0011P (2004): Tax administration - penalty	29 IR 2778	1984	See 8 IR 1220 (June 1985)
06-0012P (2004): Tax administration - penalty	29 IR 3503	1985	See 9 IR 932 (January 1986)
06-0013P (2004): Tax administration - penalty	29 IR 3236	1986	See 10 IR 173 (October 1986)
06-0014P (2004): Tax administration - penalty	29 IR 2779	1987	See 11 IR 2786 (April 1988)
06-0015P (2004): Tax administration - penalty	29 IR 2780	1988	See 12 IR 1023 (January 1989)
06-0016P (2004): Tax administration - penalty	29 IR 3237	1989	See 13 IR 791 (January 1990)
06-0017P (2004): Tax administration - penalty	29 IR 3238	1990	See 14 IR 956 (January 1991)
06-0018P (2004): Tax administration - penalty	29 IR 2780	1991	See 15 IR 651 (January 1992)
06-0089 (7/05-10/05): Responsible officer liability	29 IR 3244	1992	See 16 IR 1311 (January 1993)
06-0092 (3/05-12/05): Responsible officer liability	29 IR 3244	1993	See 17 IR 897 (January 1994)
Revenue Rulings:		1994	See 18 IR 1166 (January 1995)
05-13 ST (11/10/05): Sales/use tax - Parent's acquisition of tools and subsequent sale of same to subsidiary; subsidiary's purchase of tools from parent	29 IR 1455	1995	See 19 IR 954 (January 1996)
05-14 ST (12/9/05): Use tax - Leasing of an aircraft to an affiliated entity	29 IR 1801	1996	See 20 IR 1040 (January 1997)
05-15 ST (12/12/05): Repeal of Revenue Ruling #05-09 ST	29 IR 1457	1997	See 21 IR 1628 (January 1998)
06-01 IT (2/22/06): Repeal of #05-02 IT	29 IR 2430	1998	See 22 IR 1324 (January 1999)
06-01 ST (1/9/06): Sales and use tax - Imposition	29 IR 2089	1999	See 23 IR 1013 (January 2000)
06-02 IT (2/22/06): Corporate adjusted gross income tax - Sourcing business receipts	29 IR 2430	2000	See 24 IR 1241 (January 2001)
06-02 ST (4/20/06): Sales/use tax - Public transportation	29 IR 3246	2001	See 25 IR 1406 (January 2002)
		2002	See 26 IR 1423 (January 2003)
		2003	See 27 IR 1466 (January 2004)
		2004	See 28 IR 1407 (January 2005)
		2005	See 29 IR 1458 (January 2006)
WATER POLLUTION CONTROL BOARD			
Nonrule policy document (1/10/06)	29 IR 1804		

Cumulative Table of Executive Orders and Attorney General's Opinions

EXECUTIVE ORDERS

<u>Number/Digest</u>	<u>Published</u>
05-29 Waiver of regulations relating to motor carriers and drivers transporting gasoline, diesel fuel, jet fuel, propane, natural gas/CNG, and ethanol	29 IR 1069
05-30 The effectiveness of population information from the United States Bureau of the Census for state law purposes	29 IR 1070
05-31 Declaring a disaster emergency in the state of Indiana due to a tornado, severe thunderstorms and extremely high winds	29 IR 1773
05-32 Special paid leave for state employees affected by severe storms in southwestern Indiana on November 6, 2005	29 IR 1773
05-33 Suspension of design release fee for construction to remedy damages caused by tornado, severe thunderstorms and extremely high winds	29 IR 1774
05-34 Declaring a disaster emergency in the state of Indiana due to tornadoes, severe thunderstorms, extremely high winds and flooding	29 IR 1776
05-35 Waiver of regulations relating to the transport of oversized tractor trailer loads for hurricane relief efforts	29 IR 1776
05-36 The effectiveness of population information from the United States Bureau of the Census for state law purposes	29 IR 1777
05-37 Extension of suspension of design release fee for construction to remedy damages caused by tornado, severe thunderstorms and extremely high winds	29 IR 1778
05-38 Pardon	29 IR 1779
05-39 Pardon	29 IR 1780
05-40 Pardon	29 IR 1780
05-41 Pardon	29 IR 1781
05-42 Pardon	29 IR 1782
05-43 Pardon	29 IR 1783
05-44 Pardon	29 IR 1783
05-45 Pardon	29 IR 1784
05-46 Pardon	29 IR 1785
05-47 Pardon	29 IR 1785
05-48 Pardon	29 IR 1786
05-49 Pardon	29 IR 1787
05-50 Pardon	29 IR 1787
06-01 Indiana State Historical Records Advisory Board	29 IR 2398
06-02 Conditional commutation of sentence - Kim L. Lucas	29 IR 2399
06-03 Commutation of sentence	29 IR 2400
06-04 Establishing the Indiana Intelligence Fusion Center	29 IR 2725
06-05 Pardon	29 IR 3155
06-06 Pardon	29 IR 3155
06-07 Pardon	29 IR 3156
06-08 Pardon	29 IR 3157
06-09 Pardon	29 IR 3157

For Cumulative Tables of Executive Orders and Attorney General's Opinions printed in the Indiana Register in previous years, consult the following table:

1978	See 2 IR 181	(February 1979)
1979	See 3 IR 336	(March 1980)
1980	See 3 IR 2266	(December 1980)
1981	See 5 IR 179	(January 1982)
1982	See 5 IR 2588	(December 1982)
1983	See 7 IR 256	(December 1983)
1984	See 8 IR 249	(December 1984)
1985	See 9 IR 933	(January 1986)
1986	See 10 IR 175	(October 1986)
1987	See 11 IR 2790	(April 1988)
1988	See 12 IR 1025	(January 1989)
1989	See 13 IR 792	(January 1990)
1990	See 14 IR 957	(January 1991)
1991	See 15 IR 652	(January 1992)
1992	See 16 IR 1312	(January 1993)
1993	See 17 IR 898	(January 1994)
1994	See 18 IR 1167	(January 1995)
1995	See 19 IR 955	(January 1996)
1996	See 20 IR 1043	(January 1997)
1997	See 21 IR 1633	(January 1998)
1998	See 22 IR 1332	(January 1999)
1999	See 23 IR 1022	(January 2000)
2000	See 24 IR 1249	(January 2001)
2001	See 25 IR 1413	(January 2002)
2002	See 26 IR 1431	(January 2003)
2003	See 27 IR 1474	(January 2004)
2004	See 28 IR 1412	(January 2005)
2005	See 29 IR 1465	(January 2006)

Rules Affected by Volumes 28 and 29

TITLE 10 OFFICE OF ATTORNEY GENERAL FOR THE STATE				25 IAC 2-15-2	R	05-318	29 IR 1596	
10 IAC 5	N	05-319	29 IR 1248	*CPH (29 IR 1964)			29 IR 3057	
				*GRAT (29 IR 3431)	25 IAC 2-15-3	R	05-318	29 IR 1596
TITLE 20 STATE BOARD OF ACCOUNTS							29 IR 3057	
20 IAC 3	RA	05-147		29 IR 1381	25 IAC 2-15-4	A	05-318	29 IR 1593
							29 IR 3055	
TITLE 25 INDIANA DEPARTMENT OF ADMINISTRATION					25 IAC 2-15-5	R	05-318	29 IR 1596
25 IAC 1.1-1-6	A	06-4	29 IR 1971				29 IR 3057	
25 IAC 1.1-1-7	A	06-4	29 IR 1971	25 IAC 2-16-1	R	05-318	29 IR 1596	
25 IAC 1.1-1-14	A	06-4	29 IR 1972				29 IR 3057	
25 IAC 1.1-1-16	A	06-4	29 IR 1972	25 IAC 2-16-2	A	05-318	29 IR 1593	
25 IAC 2-1-1	A	05-318	29 IR 1586				29 IR 3055	
			29 IR 3048	25 IAC 2-16-3	A	05-318	29 IR 1593	
25 IAC 2-1-2	A	05-318	29 IR 1586				29 IR 3055	
			29 IR 3048	25 IAC 2-16-4	A	05-318	29 IR 1594	
25 IAC 2-2-1	A	05-318	29 IR 1587				29 IR 3055	
			29 IR 3049	25 IAC 2-16-5	A	05-318	29 IR 1594	
25 IAC 2-3-1	A	05-318	29 IR 1588				29 IR 3056	
			29 IR 3050	25 IAC 2-16-7	A	05-318	29 IR 1594	
25 IAC 2-3-3	A	05-318	29 IR 1588				29 IR 3056	
			29 IR 3050	25 IAC 2-16-9	N	05-318	29 IR 1594	
25 IAC 2-3-4	A	05-318	29 IR 1588				29 IR 3056	
			29 IR 3050	25 IAC 2-17-1	R	05-318	29 IR 1596	
25 IAC 2-3-6	A	05-318	29 IR 1588				29 IR 3057	
			29 IR 3050	25 IAC 2-17-2	R	05-318	29 IR 1596	
25 IAC 2-4-1	A	05-318	29 IR 1589				29 IR 3057	
			29 IR 3050	25 IAC 2-17-3	R	05-318	29 IR 1596	
25 IAC 2-4-2	A	05-318	29 IR 1589				29 IR 3057	
			29 IR 3051	25 IAC 2-17-4	R	05-318	29 IR 1596	
25 IAC 2-4-3	A	05-318	29 IR 1589				29 IR 3057	
			29 IR 3051	25 IAC 2-17-5	R	05-318	29 IR 1596	
25 IAC 2-5-1	A	05-318	29 IR 1589				29 IR 3057	
			29 IR 3051	25 IAC 2-17-6	R	05-318	29 IR 1596	
25 IAC 2-5-2	A	05-318	29 IR 1589				29 IR 3057	
			29 IR 3051	25 IAC 2-17-7	A	05-318	29 IR 1595	
25 IAC 2-5-3	A	05-318	29 IR 1590				29 IR 3056	
			29 IR 3052	25 IAC 2-18-1	A	05-318	29 IR 1595	
25 IAC 2-6-2	A	05-318	29 IR 1590				29 IR 3057	
			29 IR 3052	25 IAC 2-18-2	A	05-318	29 IR 1595	
25 IAC 2-6-3	A	05-318	29 IR 1590				29 IR 3057	
			29 IR 3052	25 IAC 2-18-3	A	05-318	29 IR 1595	
25 IAC 2-6-5	A	05-318	29 IR 1590				29 IR 3057	
			29 IR 3052	25 IAC 2-18-4	A	05-318	29 IR 1596	
25 IAC 2-8-1	A	05-318	29 IR 1591				29 IR 3057	
			29 IR 3052	25 IAC 5-3-2	A	05-25	28 IR 2761	29 IR 450
25 IAC 2-9-3	A	05-318	29 IR 1591				28 IR 2762	29 IR 451
			29 IR 3053	25 IAC 5-3-5	A	05-25	28 IR 2762	29 IR 451
25 IAC 2-9-4	R	05-318	29 IR 1596				28 IR 2764	29 IR 453
			29 IR 3057	25 IAC 5-3-6	A	05-25	28 IR 2764	29 IR 453
25 IAC 2-10-1	A	05-318	29 IR 1591				28 IR 2765	29 IR 454
			29 IR 3053	25 IAC 5-4-1	A	05-25	28 IR 2765	29 IR 454
25 IAC 2-12-1	A	05-318	29 IR 1591				28 IR 2766	29 IR 455
			29 IR 3053	25 IAC 5-4-2	A	05-25	28 IR 2766	29 IR 455
25 IAC 2-13-1	A	05-318	29 IR 1592				27 IR 2766	29 IR 455
			29 IR 3053	25 IAC 5-6-2	A	05-25	28 IR 2766	29 IR 455
25 IAC 2-13-3	A	05-318	29 IR 1592				27 IR 3595	*CPH (28 IR 234)
			29 IR 3054	25 IAC 6	N	04-172	27 IR 3595	
25 IAC 2-13-4	A	05-318	29 IR 1592				28 IR 3328	29 IR 1202
			29 IR 3054	25 IAC 7	N	05-123	28 IR 3328	
25 IAC 2-13-5	A	05-318	29 IR 1592				29 IR 2595	
			29 IR 3054	TITLE 28 STATE INFORMATION TECHNOLOGY OVERSIGHT COMMISSION				
25 IAC 2-14-1	A	05-318	29 IR 1592	28 IAC	N	04-123	28 IR 986	*CPH (28 IR 1498)
			29 IR 3054	TITLE 31 STATE PERSONNEL DEPARTMENT				
25 IAC 2-14-2	A	05-318	29 IR 1593	31 IAC 1-9-4	A	04-170	27 IR 4049	
			29 IR 3054	31 IAC 2-11-4	A	04-170	27 IR 4049	
25 IAC 2-14-3	A	05-318	29 IR 1593	TITLE 40 STATE ETHICS COMMISSION				
			29 IR 3055	40 IAC 2-1-5.5	N	04-198	28 IR 987	*AROC (28 IR 3354)
25 IAC 2-15-1	A	05-318	29 IR 1593				28 IR 2160	28 IR 3452
			29 IR 3055	40 IAC 2-1-6	A	04-198	28 IR 987	*AROC (28 IR 3354)
							28 IR 2160	28 IR 3452
				40 IAC 2-1-7	A	04-198	28 IR 988	*AROC (28 IR 3354)
							28 IR 2161	28 IR 3453

Rules Affected by Volumes 28 and 29

3519

Rules Affected by Volumes 28 and 29

68 IAC 2-3-6	A	04-103	27 IR 3117	28 IR 535	71 IAC 5-1-21	A	06-78	*ER (29 IR 2211)
68 IAC 2-3-9	A	04-103	27 IR 3118	28 IR 535	71 IAC 5-2-1	A	06-78	*ER (29 IR 2211)
68 IAC 2-6-49	A	04-102	27 IR 3109	28 IR 526	71 IAC 5-3-1	A	05-115	*ER (28 IR 2746)
68 IAC 2-7-12	A	04-102	27 IR 3109	28 IR 526	71 IAC 5-3-3	A	06-78	*ER (29 IR 2212)
68 IAC 5-3-2	A	04-102	27 IR 3109	28 IR 526				*ERR (29 IR 2546)
68 IAC 5-3-7	A	04-102	27 IR 3109	28 IR 527	71 IAC 5-3-3.1	N	06-78	*ER (29 IR 2213)
68 IAC 8-1-11	A	04-102	27 IR 3110	28 IR 527		A	06-133	*ER (29 IR 3033)
68 IAC 8-2-29	A	04-102	27 IR 3110	28 IR 527	71 IAC 5.5-1-21	A	06-78	*ER (29 IR 2213)
68 IAC 9-4-8	A	04-102	27 IR 3110	28 IR 527	71 IAC 5.5-2-1	A	06-78	*ER (29 IR 2213)
68 IAC 10-1-5	A	04-102	27 IR 3110	28 IR 527	71 IAC 5.5-3-3	A	06-78	*ER (29 IR 2214)
68 IAC 11-1-8	A	04-102	27 IR 3110	28 IR 528				*ERR (29 IR 2546)
68 IAC 11-3-1	A	04-102	27 IR 3110	28 IR 528	71 IAC 5.5-3-3.1	N	06-78	*ER (29 IR 2215)
68 IAC 12-1-0.5	N	05-199	29 IR 1632	29 IR 3332		A	06-133	*ER (29 IR 3033)
68 IAC 12-1-1	A	05-199	29 IR 1632	29 IR 3332	71 IAC 6-1-3	A	05-115	*ER (28 IR 2747)
68 IAC 12-1-1.5	N	05-199	29 IR 1633	29 IR 3333		A	06-78	*ER (29 IR 2215)
68 IAC 12-1-1.7	N	05-199	29 IR 1633	29 IR 3333	71 IAC 6-1-4	N	05-115	*ER (28 IR 2748)
68 IAC 12-1-2	A	05-199	29 IR 1633	29 IR 3333		N	06-78	*ER (29 IR 2217)
68 IAC 12-1-3	A	05-199	29 IR 1634	29 IR 3334				*ERR (29 IR 2546)
68 IAC 12-1-4	A	05-199	29 IR 1636	29 IR 3336	71 IAC 7-1-29	A	05-115	*ER (28 IR 2748)
68 IAC 12-1-5	A	05-199	29 IR 1636	29 IR 3336	71 IAC 7-3-7	A	05-115	*ER (28 IR 2749)
68 IAC 12-1-5.5	N	05-199	29 IR 1637	29 IR 3337	71 IAC 7-3-13	A	05-115	*ER (28 IR 2750)
68 IAC 12-1-6	A	05-199	29 IR 1638	29 IR 3338	71 IAC 7-3-18	A	05-115	*ER (28 IR 2750)
68 IAC 12-1-6.5	N	05-199	29 IR 1639	29 IR 3339	71 IAC 7-3-29	A	05-115	*ER (28 IR 2751)
68 IAC 12-1-7	A	05-199	29 IR 1639	29 IR 3339	71 IAC 7-3-36	N	05-115	*ER (28 IR 2751)
68 IAC 12-1-8	A	05-199	29 IR 1639	29 IR 3339	71 IAC 7-5-1	A	05-115	*ER (28 IR 2751)
68 IAC 12-1-9	A	05-199	29 IR 1640	29 IR 3340	71 IAC 7-5-2	A	05-115	*ER (28 IR 2751)
68 IAC 12-1-10	A	05-199	29 IR 1641	29 IR 3341	71 IAC 7.5-1-16	N	06-78	*ER (29 IR 2217)
68 IAC 12-1-11	A	05-199	29 IR 1641	29 IR 3341	71 IAC 7.5-6-3	A	05-27	*ER (28 IR 2154)
68 IAC 12-1-12	A	05-199	29 IR 1641	29 IR 3341	71 IAC 7.5-8-2	A	06-133	*ER (29 IR 3033)
68 IAC 12-1-13	A	05-199	29 IR 1642	29 IR 3342	71 IAC 8-1-1	A	06-78	*ER (29 IR 2217)
68 IAC 12-1-14	A	05-199	29 IR 1642	29 IR 3342				*ERR (29 IR 2546)
68 IAC 12-1-15	A	04-102	27 IR 3111	28 IR 529	71 IAC 8-1-5	A	06-78	*ER (29 IR 2218)
	A	05-199	29 IR 1642	29 IR 3342	71 IAC 8-5-4	R	06-78	*ER (29 IR 2228)
68 IAC 14-4-8	A	04-102	27 IR 3112	28 IR 529	71 IAC 8-5-5	A	06-78	*ER (29 IR 2219)
68 IAC 14-5-6	A	04-102	27 IR 3112	28 IR 529	71 IAC 8-5-7	R	06-78	*ER (29 IR 2228)
68 IAC 15-1-8	A	04-102	27 IR 3112	28 IR 530	71 IAC 8-5-8	A	06-78	*ER (29 IR 2219)
68 IAC 15-3-3	A	04-179	28 IR 237	28 IR 2014	71 IAC 8-5-9	N	06-78	*ER (29 IR 2219)
68 IAC 15-5-1.5	N	05-107	28 IR 3627	*CPH (29 IR 51)	71 IAC 8-5-10	N	06-78	*ER (29 IR 2220)
				29 IR 1876	71 IAC 8-5-11	N	06-78	*ER (29 IR 2220)
68 IAC 15-5-2	A	04-179	28 IR 237	28 IR 2014	71 IAC 8-5-12	N	06-78	*ER (29 IR 2220)
68 IAC 15-6-2	A	04-179	28 IR 238	28 IR 2015		A	06-133	*ER (29 IR 3034)
68 IAC 15-6-3	A	04-179	28 IR 239	28 IR 2016	71 IAC 8-5-13	N	06-78	*ER (29 IR 2220)
68 IAC 15-6-5	A	04-179	28 IR 240	28 IR 2016	71 IAC 8-6-2	A	06-78	*ER (29 IR 2220)
68 IAC 15-9-4	A	04-102	27 IR 3112	28 IR 530	71 IAC 8-8-1	A	06-78	*ER (29 IR 2221)
68 IAC 15-10-4.1	A	04-102	27 IR 3113	28 IR 530	71 IAC 8-8-2	N	06-78	*ER (29 IR 2222)
68 IAC 15-13-2.5	N	04-102	27 IR 3113	28 IR 531				*ERR (29 IR 2546)
68 IAC 16-1-16	A	04-102	27 IR 3113	28 IR 531	71 IAC 8-9-1	A	06-78	*ER (29 IR 2222)
68 IAC 17-1-5	A	04-102	27 IR 3114	28 IR 531				*ERR (29 IR 2546)
68 IAC 17-2-6	A	04-102	27 IR 3114	28 IR 531	71 IAC 8-10-2	A	06-78	*ER (29 IR 2222)
68 IAC 18-1-2	A	04-102	27 IR 3114	28 IR 531	71 IAC 8.5-1-1	A	06-78	*ER (29 IR 2223)
68 IAC 18-1-6	A	04-102	27 IR 3114	28 IR 532				*ERR (29 IR 2546)
					71 IAC 8.5-1-5	A	06-78	*ER (29 IR 2223)
TITLE 71 INDIANA HORSE RACING COMMISSION								*ERR (29 IR 2546)
71 IAC 1-1-1.5	N	05-246		*ER (29 IR 829)	71 IAC 8.5-4-5	A	06-78	*ER (29 IR 2224)
71 IAC 1-1-75.5	N	05-246		*ER (29 IR 829)	71 IAC 8.5-4-7	A	06-78	*ER (29 IR 2225)
71 IAC 1.5-1-1.5	N	05-246		*ER (29 IR 829)	71 IAC 8.5-4-9	N	06-78	*ER (29 IR 2225)
71 IAC 1.5-1-71.5	N	05-246		*ER (29 IR 829)	71 IAC 8.5-4-10	N	06-78	*ER (29 IR 2225)
71 IAC 3-2-9	A	05-115		*ER (28 IR 2745)	71 IAC 8.5-4-11	N	06-78	*ER (29 IR 2225)
	A	06-24		*ER (29 IR 1955)				*ERR (29 IR 2546)
71 IAC 3-3-11	A	05-115		*ER (28 IR 2746)	71 IAC 8.5-4-12	N	06-78	*ER (29 IR 2225)
71 IAC 3-4-1	A	05-115		*ER (28 IR 2746)		A	06-133	*ER (29 IR 3034)
71 IAC 3-7-3	R	05-115		*ER (28 IR 2751)	71 IAC 8.5-4-13	N	06-78	*ER (29 IR 2225)
71 IAC 3-11-1	A	05-115		*ER (28 IR 2746)	71 IAC 8.5-5-2	A	06-78	*ER (29 IR 2226)
71 IAC 4-4-10	N	06-78		*ER (29 IR 2210)				*ERR (29 IR 2546)
	A	06-133		*ER (29 IR 3032)	71 IAC 8.5-7-1	A	06-78	*ER (29 IR 2227)
71 IAC 4-4-11	N	06-78		*ER (29 IR 2210)	71 IAC 8.5-7-2	N	06-78	*ER (29 IR 2227)
71 IAC 4.5-4-10	N	06-78		*ER (29 IR 2210)				*ERR (29 IR 2546)
	A	06-133		*ER (29 IR 3033)	71 IAC 8.5-10-2	A	06-78	*ER (29 IR 2227)
71 IAC 4.5-4-11	N	06-78		*ER (29 IR 2210)	71 IAC 8.5-13	N	05-221	*ER (28 IR 3599)

Rules Affected by Volumes 28 and 29

71 IAC 9-1-14	A	05-246	*ER (29 IR 830)	135 IAC 2-7-8	A	05-257	29 IR 609	*CPH (29 IR 1965)
71 IAC 12-2-15	A	06-71	*ER (29 IR 2208)				29 IR 1715	29 IR 2938
			*ERR (29 IR 2546)	135 IAC 2-7-11	A	05-257	29 IR 609	*CPH (29 IR 1965)
71 IAC 13.5-3-3	A	05-115	*ER (28 IR 2751)				29 IR 1716	29 IR 2939
71 IAC 14.5-1-3	R	06-133	*ER (29 IR 3035)	135 IAC 2-7-12	A	05-257	29 IR 609	*CPH (29 IR 1965)
71 IAC 14.5-3-1	A	06-133	*ER (29 IR 3034)				29 IR 1716	29 IR 2939
71 IAC 14.5-5-1	A	06-133	*ER (29 IR 3035)	135 IAC 2-7-13	A	05-257	29 IR 610	*CPH (29 IR 1965)
							29 IR 1716	29 IR 2939
TITLE 105 INDIANA DEPARTMENT OF TRANSPORTATION				135 IAC 2-7-14	A	05-257	29 IR 610	*CPH (29 IR 1965)
105 IAC 13	N	05-161	29 IR 59				29 IR 1716	29 IR 2939
			*CPH (29 IR 832)					*ETR (29 IR 3401)
			*CPH (29 IR 1243)	135 IAC 2-7-15	A	05-257	29 IR 610	*CPH (29 IR 1965)
105 IAC 14	N	05-258	29 IR 588				29 IR 1716	29 IR 2939
			29 IR 1646					*ETR (29 IR 3401)
			29 IR 2864					*CPH (29 IR 1965)
TITLE 135 INDIANA FINANCE AUTHORITY				135 IAC 2-7-16	A	06-186		29 IR 2939
135 IAC 2-1-1	A	05-257	29 IR 598				29 IR 610	*CPH (29 IR 1965)
			29 IR 1680	135 IAC 2-7-17	A	05-257	29 IR 610	*CPH (29 IR 1965)
							29 IR 1717	29 IR 2940
135 IAC 2-2-1	A	06-186	*ETR (29 IR 3397)	135 IAC 2-7-18	A	05-257	29 IR 610	*CPH (29 IR 1965)
			*CPH (29 IR 1965)				29 IR 1717	29 IR 2940
135 IAC 2-2-2	A	05-257	29 IR 600	135 IAC 2-7-19	A	05-257	29 IR 611	*CPH (29 IR 1965)
			29 IR 1682				29 IR 1717	29 IR 2940
135 IAC 2-2-3	A	05-257	29 IR 601					*ETR (29 IR 3401)
			29 IR 1683	135 IAC 2-7-20	A	06-186	29 IR 611	*CPH (29 IR 1965)
135 IAC 2-2-4	A	06-186	*ETR (29 IR 3399)				29 IR 1717	29 IR 2940
135 IAC 2-2-5	A	05-257	29 IR 601	135 IAC 2-7-21	A	05-257	29 IR 611	*CPH (29 IR 1965)
			29 IR 1683				29 IR 1718	29 IR 2941
								*ETR (29 IR 3401)
135 IAC 2-2-8	A	06-186	*ETR (29 IR 3400)	135 IAC 2-7-22	A	05-257	29 IR 612	*CPH (29 IR 1965)
135 IAC 2-2-10	A	06-186	*ETR (29 IR 3400)				29 IR 1718	29 IR 2941
			*CPH (29 IR 1965)					*ETR (29 IR 3402)
135 IAC 2-2-11	A	06-186	*ETR (29 IR 3400)	135 IAC 2-7-23	A	05-257	29 IR 612	*CPH (29 IR 1965)
135 IAC 2-2-12	A	05-257	29 IR 601				29 IR 1718	29 IR 2941
			29 IR 1683					*ETR (29 IR 3402)
				135 IAC 2-7-24	A	05-257	29 IR 612	*CPH (29 IR 1965)
135 IAC 2-3-1	A	05-257	29 IR 602				29 IR 1719	29 IR 2942
			29 IR 1684	135 IAC 2-8-1	A	05-257	29 IR 612	*CPH (29 IR 1965)
135 IAC 2-3-2	A	05-257	29 IR 602				29 IR 1719	29 IR 2942
			29 IR 1684	135 IAC 2-8-3	A	05-257	29 IR 612	*CPH (29 IR 1965)
							29 IR 1719	29 IR 2942
135 IAC 2-3-3	A	06-186	*ETR (29 IR 3400)	135 IAC 2-8-5	A	05-257	29 IR 613	*CPH (29 IR 1965)
135 IAC 2-4-1	A	05-257	29 IR 602				29 IR 1719	29 IR 2942
			29 IR 1684	135 IAC 2-8-6	A	06-186		*ETR (29 IR 3402)
135 IAC 2-4-2	A	05-257	29 IR 602	135 IAC 2-8-7	A	05-257	29 IR 613	*CPH (29 IR 1965)
			29 IR 1684				29 IR 1719	29 IR 2942
135 IAC 2-4-4	A	05-257	29 IR 603	135 IAC 2-8-11	A	05-257	29 IR 613	*CPH (29 IR 1965)
			29 IR 1685				29 IR 1720	29 IR 2943
135 IAC 2-5-1	A	05-257	29 IR 603	135 IAC 2-8-14	A	06-186		*ETR (29 IR 3403)
			29 IR 1685	135 IAC 2-8-15	A	06-186		*ETR (29 IR 3403)
				135 IAC 2-8-19	A	06-186		*ETR (29 IR 3403)
135 IAC 2-5-2	A	06-186	*ETR (29 IR 3403)	135 IAC 2-10-1	R	05-257	29 IR 614	*CPH (29 IR 1965)
135 IAC 2-5-2.1	N	05-257	*CPH (29 IR 1965)				29 IR 1720	29 IR 2943
			29 IR 2937	135 IAC 2-10-2	A	05-257	29 IR 613	*CPH (29 IR 1965)
135 IAC 2-5-3	A	05-257	29 IR 607				29 IR 1720	29 IR 2943
			29 IR 1714	135 IAC 2.5	N	06-186		*ETR (29 IR 3389)
135 IAC 2-5-5	A	05-257	29 IR 607					
			29 IR 1714	TITLE 140 BUREAU OF MOTOR VEHICLES				
				140 IAC 3.5-2-15	A	06-126	29 IR 3058	
135 IAC 2-7-1	A	06-186	*ETR (29 IR 3400)	140 IAC 4-1-1	A	06-126	29 IR 3059	
			*CPH (29 IR 1965)	140 IAC 4-1-2	A	06-126	29 IR 3060	
			29 IR 2937	140 IAC 4-1-3	A	06-126	29 IR 3061	
135 IAC 2-7-2	A	05-257	29 IR 608	140 IAC 4-1-4	A	06-126	29 IR 3062	
			29 IR 1714	140 IAC 4-1-5	A	06-126	29 IR 3062	
135 IAC 2-7-3	A	05-257	29 IR 608	140 IAC 4-1-6	A	06-126	29 IR 3063	
			29 IR 1714	140 IAC 4-1-7	A	06-126	29 IR 3063	
135 IAC 2-7-5	A	05-257	29 IR 608	140 IAC 4-1-8	A	06-126	29 IR 3063	
			29 IR 1715	140 IAC 4-1-9	A	06-126	29 IR 3064	
135 IAC 2-7-6	A	05-257	29 IR 609	140 IAC 4-1-10	A	06-126	29 IR 3064	
			29 IR 1715	140 IAC 4-1-11	A	06-126	29 IR 3064	
135 IAC 2-7-7	A	06-186	*ETR (29 IR 3401)					
			*CPH (29 IR 1965)					
			29 IR 2938					

Rules Affected by Volumes 28 and 29

140 IAC 4-1-12	A	06-126	29 IR 3065		170 IAC 7-6-5	N	06-45	29 IR 2601	
140 IAC 4-1-13	A	06-126	29 IR 3065		170 IAC 7-6-6	N	06-45	29 IR 2601	
140 IAC 4-1-14	A	06-126	29 IR 3067		170 IAC 7-7	RA	06-49		29 IR 2670
140 IAC 4-4	RA	04-162	28 IR 323	28 IR 1315	170 IAC 8.5-2-1	A	04-144	27 IR 4086	*CPH (28 IR 620)
140 IAC 7-4	N	05-237	29 IR 64	29 IR 1534					*AWR (28 IR 2730)
140 IAC 8-4	RA	04-162	28 IR 323	28 IR 1315	170 IAC 8.5-2-3	A	04-144	27 IR 4087	*CPH (28 IR 620)
TITLE 170 INDIANA UTILITY REGULATORY COMMISSION									*AWR (28 IR 2730)
170 IAC 1-1.1	RA	06-49		29 IR 2670	170 IAC 8.5-2-4	A	04-144	27 IR 4089	*CPH (28 IR 620)
170 IAC 1-4	RA	04-163	27 IR 4140	*CPH (28 IR 620)	170 IAC 8.5-2-5	A	04-144	27 IR 4092	*AWR (28 IR 2730)
				28 IR 1315					*CPH (28 IR 620)
170 IAC 1-5	RA	04-163	27 IR 4140	*CPH (28 IR 620)	TITLE 203 VICTIM SERVICES DIVISION				
				28 IR 1315	203 IAC	N	04-63	27 IR 2526	28 IR 6
170 IAC 4-1-15	R	04-144	27 IR 4095	*CPH (28 IR 620)	TITLE 207 CORONERS TRAINING BOARD				
				*AWR (28 IR 2730)	207 IAC 2	N	04-231	28 IR 624	*ARR (28 IR 2392)
170 IAC 4-1-16	R	04-144	27 IR 4095	*CPH (28 IR 620)	TITLE 240 STATE POLICE DEPARTMENT				
				*AWR (28 IR 2730)	240 IAC 1-4-3	A	05-287	29 IR 838	
170 IAC 4-1-16.5	R	04-144	27 IR 4095	*CPH (28 IR 620)				29 IR 1721	29 IR 2178
				*AWR (28 IR 2730)	240 IAC 1-4-24.1	A	05-287	29 IR 838	
170 IAC 4-1-16.6	R	04-144	27 IR 4095	*CPH (28 IR 620)				29 IR 1721	29 IR 2178
				*AWR (28 IR 2730)	240 IAC 1-5-5	A	05-287	29 IR 839	
170 IAC 4-1-17	R	04-144	27 IR 4095	*CPH (28 IR 620)				29 IR 1721	29 IR 2178
				*AWR (28 IR 2730)	240 IAC 8	RA	04-164	27 IR 4140	28 IR 677
170 IAC 4-1-23	A	04-68	27 IR 2765	28 IR 789	TITLE 260 STATE DEPARTMENT OF TOXICOLOGY				
170 IAC 4-1.2	N	04-144	27 IR 4057	*CPH (28 IR 620)	260 IAC 1.1-1-1	RA	05-152		29 IR 896
				*AWR (28 IR 2730)	260 IAC 1.1-2-2	RA	05-152		29 IR 896
170 IAC 4-4.1-7	A	05-130	28 IR 3331	29 IR 2169	TITLE 280 DIVISION OF PREPAREDNESS AND TRAINING				
170 IAC 4-4.2	N	03-305	27 IR 2312	28 IR 786	280 IAC 1-1	RA	05-300		29 IR 1381
170 IAC 4-4.2-5	A	05-130	28 IR 3332	29 IR 2169	280 IAC 1-2	RA	05-300		29 IR 1381
170 IAC 4-4.3	N	05-130	28 IR 3333	29 IR 2170	280 IAC 1-3	RA	05-300		29 IR 1381
170 IAC 5-1-15	R	04-144	27 IR 4095	*CPH (28 IR 620)	280 IAC 1-4	RA	05-300		29 IR 1381
				*AWR (28 IR 2730)	TITLE 305 INDIANA BOARD OF LICENSURE FOR PROFESSIONAL GEOLOGISTS				
170 IAC 5-1-16	A	05-100	28 IR 3627	29 IR 2164	305 IAC 1-1-2	A	06-1	29 IR 3070	
	R	04-144	27 IR 4095	*CPH (28 IR 620)	305 IAC 1-1-3	N	06-1	29 IR 3070	
				*AWR (28 IR 2730)	305 IAC 1-2	RA	05-60	28 IR 3052	29 IR 690
170 IAC 5-1-16.5	A	05-100	28 IR 3630	29 IR 2166	305 IAC 1-2-6	A	03-212	27 IR 216	*ARR (28 IR 215)
	R	04-144	27 IR 4095	*CPH (28 IR 620)					28 IR 12
				*AWR (28 IR 2730)	305 IAC 1-3-4	A	03-212	27 IR 216	*ARR (28 IR 215)
170 IAC 5-1-16.6	R	04-144	27 IR 4095	*CPH (28 IR 620)					28 IR 12
				*AWR (28 IR 2730)	305 IAC 1-3-5	A	06-1	29 IR 3070	
170 IAC 5-1-17	R	04-144	27 IR 4095	*CPH (28 IR 620)	305 IAC 1-3-5.3	N	06-1	29 IR 3070	
				*AWR (28 IR 2730)	305 IAC 1-3-5.5	N	06-1	29 IR 3071	
170 IAC 5-1.2	N	04-144	27 IR 4065	*CPH (28 IR 620)	305 IAC 1-3-6	A	06-1	29 IR 3071	
				*AWR (28 IR 2730)	305 IAC 1-4-1	A	03-212	27 IR 217	*ARR (28 IR 215)
170 IAC 6-1-15	R	04-144	27 IR 4095	*CPH (28 IR 620)					28 IR 12
				*AWR (28 IR 2730)	305 IAC 1-4-2	A	03-212	27 IR 217	*ARR (28 IR 215)
170 IAC 6-1-16	R	04-144	27 IR 4095	*CPH (28 IR 620)					28 IR 13
				*AWR (28 IR 2730)	305 IAC 1-5	N	03-212	27 IR 217	*ARR (28 IR 215)
170 IAC 6-1-17	R	04-144	27 IR 4095	*CPH (28 IR 620)					28 IR 13
				*AWR (28 IR 2730)	TITLE 312 NATURAL RESOURCES COMMISSION				
170 IAC 6-1.1	N	04-268	28 IR 1518	*CPH (28 IR 1710)	312 IAC 2-4-6	A	04-215	28 IR 626	28 IR 2348
				29 IR 456	312 IAC 2-4-12	A	04-67	27 IR 3604	28 IR 1460
170 IAC 6-1.2	N	04-144	27 IR 4073	*CPH (28 IR 620)	312 IAC 2-4-14	N	04-215	28 IR 626	28 IR 2348
				*AWR (28 IR 2730)	312 IAC 3-1-7	A	04-263	28 IR 1203	28 IR 2660
170 IAC 7-1.3-2	A	04-144	27 IR 4080	*CPH (28 IR 620)	312 IAC 3-1-9	A	05-57	28 IR 3003	*DAG (29 IR 1384)
				*AWR (28 IR 2730)	312 IAC 4-6-6	A	04-208	28 IR 625	*ARR (28 IR 2140)
170 IAC 7-1.3-3	A	04-144	27 IR 4081	*CPH (28 IR 620)	312 IAC 5-6-5	A	04-84	28 IR 240	28 IR 1680
				*AWR (28 IR 2730)	312 IAC 5-6-5.5	N	04-210	28 IR 989	28 IR 2944
170 IAC 7-1.3-8	A	04-144	27 IR 4083	*CPH (28 IR 620)	312 IAC 5-7-5	A	05-263	29 IR 839	29 IR 2945
				*AWR (28 IR 2730)	312 IAC 5-9-5	N	05-324	29 IR 1974	
170 IAC 7-1.3-9	A	04-144	27 IR 4084	*CPH (28 IR 620)	312 IAC 5-14-1	A	04-155	27 IR 4100	28 IR 1461
				*AWR (28 IR 2730)					
170 IAC 7-1.3-10	A	04-144	27 IR 4085	*CPH (28 IR 620)					
				*AWR (28 IR 2730)					
170 IAC 7-6	RA	05-22	28 IR 2458	29 IR 144					
170 IAC 7-6-1	A	06-45	29 IR 2599						
170 IAC 7-6-2	A	06-45	29 IR 2599						
170 IAC 7-6-3	A	06-45	29 IR 2600						
170 IAC 7-6-4	N	06-45	29 IR 2600						

Rules Affected by Volumes 28 and 29

312 IAC 5-14-2	A	04-155	27 IR 4100	28 IR 1461	312 IAC 9-3-19	A	05-214	29 IR 622	*CPH (29 IR 1581)
312 IAC 5-14-4	A	04-155	27 IR 4101	28 IR 1462					*ARR (29 IR 3028)
312 IAC 5-14-5	R	04-155	27 IR 4109	28 IR 1470	312 IAC 9-4-2	A	05-214	29 IR 622	*CPH (29 IR 1581)
312 IAC 5-14-5.1	N	04-155	27 IR 4101	28 IR 1462					*ARR (29 IR 3028)
312 IAC 5-14-6	R	04-155	27 IR 4109	28 IR 1470	312 IAC 9-4-5.5	N	05-214	29 IR 622	*CPH (29 IR 1581)
312 IAC 5-14-6.1	N	04-155	27 IR 4102	28 IR 1463					*ARR (29 IR 3028)
312 IAC 5-14-7	A	04-155	27 IR 4102	28 IR 1463	312 IAC 9-4-7	R	03-311	27 IR 1966	28 IR 556
312 IAC 5-14-8	A	04-155	27 IR 4102	28 IR 1464	312 IAC 9-4-10	A	03-311	27 IR 1951	28 IR 541
312 IAC 5-14-9	A	04-155	27 IR 4103	28 IR 1464	312 IAC 9-4-11	A	03-311	27 IR 1951	28 IR 2946
312 IAC 5-14-11	A	04-155	27 IR 4103	28 IR 1464		A	04-253	28 IR 1524	*CPH (29 IR 1581)
312 IAC 5-14-15	A	04-155	27 IR 4103	28 IR 1465		A	05-214	29 IR 623	*ARR (29 IR 3028)
312 IAC 5-14-16	A	04-155	27 IR 4104	28 IR 1465					28 IR 542
312 IAC 5-14-17	A	04-155	27 IR 4104	28 IR 1465	312 IAC 9-4-14	A	03-311	27 IR 1952	28 IR 542
312 IAC 5-14-18	A	04-155	27 IR 4105	28 IR 1466	312 IAC 9-5-4	A	03-311	27 IR 1953	28 IR 542
312 IAC 5-14-19	A	04-155	27 IR 4105	28 IR 1467		A	04-253	28 IR 1526	28 IR 2947
312 IAC 5-14-20	A	04-155	27 IR 4106	28 IR 1467	312 IAC 9-5-6	A	03-311	27 IR 1953	28 IR 543
312 IAC 5-14-21	A	04-155	27 IR 4106	28 IR 1467	312 IAC 9-5-7	A	03-311	27 IR 1953	28 IR 543
312 IAC 5-14-22	A	04-155	27 IR 4106	28 IR 1468		A	04-253	28 IR 1526	28 IR 2948
312 IAC 5-14-24	A	04-155	27 IR 4107	28 IR 1468		A	06-9	29 IR 2272	
312 IAC 5-14-25	A	04-155	27 IR 4108	28 IR 1469	312 IAC 9-5-9	A	03-311	27 IR 1955	28 IR 545
312 IAC 5-14-26	R	04-155	27 IR 4109	28 IR 1470		A	04-253	28 IR 1528	28 IR 2950
312 IAC 5-14-27	N	04-155	27 IR 4109	28 IR 1470	312 IAC 9-5-11	N	03-311	27 IR 1956	28 IR 546
312 IAC 6.2	N	04-66	27 IR 3119	28 IR 1459		A	05-214	29 IR 624	*CPH (29 IR 1581)
312 IAC 6.5	N	04-3	27 IR 2767	28 IR 15					*ARR (29 IR 3028)
312 IAC 8	RA	03-315	27 IR 2339	28 IR 1315	312 IAC 9-6-9	A	03-311	27 IR 1957	28 IR 547
312 IAC 8-1-4	A	05-18	28 IR 2412	29 IR 461	312 IAC 9-7-2	A	03-311	27 IR 1957	28 IR 547
	A	06-9	29 IR 2269		312 IAC 9-7-6	A	03-311	27 IR 1959	28 IR 549
312 IAC 8-2-3	A	05-18	28 IR 2413	29 IR 461	312 IAC 9-7-13	A	03-311	27 IR 1960	28 IR 550
	A	06-9	29 IR 2270		312 IAC 9-10-5	A	05-214	29 IR 626	*CPH (29 IR 1581)
312 IAC 8-2-8	A	05-18	28 IR 2414	29 IR 463					*ARR (29 IR 3028)
	A	05-344	29 IR 1975		312 IAC 9-10-7	A	06-9	29 IR 2274	
312 IAC 8-2-9	A	06-9	29 IR 2272		312 IAC 9-10-9	A	03-311	27 IR 1960	28 IR 550
312 IAC 9-1-9.5	N	03-311	27 IR 1946	28 IR 536	312 IAC 9-10-9.5	N	03-311	27 IR 1961	28 IR 551
312 IAC 9-1-11.5	N	03-311	27 IR 1946	28 IR 536	312 IAC 9-10-10	A	03-311	27 IR 1962	28 IR 552
312 IAC 9-2-1	A	05-214	29 IR 618	*CPH (29 IR 1581)	312 IAC 9-10-11	A	05-214	29 IR 626	*CPH (29 IR 1581)
				*ARR (29 IR 3028)					*ARR (29 IR 3028)
312 IAC 9-2-14	N	04-253	28 IR 1522		312 IAC 9-10-12	A	05-214	29 IR 628	*CPH (29 IR 1581)
	N	05-214	29 IR 618	*CPH (29 IR 1581)					*ARR (29 IR 3028)
				*ARR (29 IR 3028)	312 IAC 9-10-13.5	N	03-311	27 IR 1963	28 IR 553
312 IAC 9-2-15	N	04-253	28 IR 1522		312 IAC 9-10-17	A	03-311	27 IR 1964	28 IR 554
312 IAC 9-3-2	A	03-311	27 IR 1946	28 IR 536	312 IAC 9-10-21	N	05-261	29 IR 1728	29 IR 3346
	A	05-214	29 IR 619	*CPH (29 IR 1581)	312 IAC 9-11-1	A	03-311	27 IR 1964	28 IR 554
				*ARR (29 IR 3028)	312 IAC 9-11-2	A	03-311	27 IR 1965	28 IR 555
	A	05-261	29 IR 1726	29 IR 3344	312 IAC 9-11-13	A	05-214	29 IR 628	*CPH (29 IR 1581)
312 IAC 9-3-2.5	N	05-262	29 IR 1250	29 IR 2943					*ARR (29 IR 3028)
312 IAC 9-3-3	A	03-311	27 IR 1947	28 IR 538	312 IAC 9-11-14	A	03-311	27 IR 1965	28 IR 555
	A	05-214	29 IR 620	*CPH (29 IR 1581)	312 IAC 10-3-6	A	06-9	29 IR 2274	
				*ARR (29 IR 3028)	312 IAC 10-4-4	A	06-9	29 IR 2275	
312 IAC 9-3-4	A	03-311	27 IR 1948	28 IR 538	312 IAC 11	RA	05-1	28 IR 2203	28 IR 3661
	A	04-253	28 IR 1523	28 IR 2945	312 IAC 11-2-2	A	05-38	28 IR 2767	29 IR 464
312 IAC 9-3-5	A	04-253	28 IR 1523	28 IR 2945	312 IAC 11-2-4	A	06-9	29 IR 2275	
312 IAC 9-3-10	A	03-311	27 IR 1949	28 IR 539	312 IAC 11-2-5	A	04-157	28 IR 1521	28 IR 2660
312 IAC 9-3-11	A	03-311	27 IR 1949	28 IR 539	312 IAC 11-2-7	A	05-38	28 IR 2767	29 IR 464
312 IAC 9-3-12	A	03-311	27 IR 1949	28 IR 539	312 IAC 11-2-11	A	05-38	28 IR 2768	29 IR 464
	A	05-214	29 IR 621	*CPH (29 IR 1581)		A	06-9	29 IR 2275	
				*ARR (29 IR 3028)	312 IAC 11-2-11.5	N	04-94	27 IR 4095	28 IR 1681
312 IAC 9-3-13	A	03-311	27 IR 1950	28 IR 540	312 IAC 11-2-11.8	N	05-38	28 IR 2768	29 IR 464
312 IAC 9-3-14	A	03-311	27 IR 1950	28 IR 540	312 IAC 11-2-14.5	N	05-38	28 IR 2768	29 IR 464
312 IAC 9-3-15	A	03-311	27 IR 1950	28 IR 540		A	06-9	29 IR 2275	
312 IAC 9-3-17	A	03-311	27 IR 1950	28 IR 540	312 IAC 11-2-20	A	05-38	28 IR 2768	29 IR 465
312 IAC 9-3-18.1	N	05-214	29 IR 621	*CPH (29 IR 1581)	312 IAC 11-2-21	A	06-9	29 IR 2275	
				*ARR (29 IR 3028)	312 IAC 11-2-24	A	05-38	28 IR 2768	29 IR 465
312 IAC 9-3-18.2	N	05-214	29 IR 621	*CPH (29 IR 1581)		A	06-9	29 IR 2275	
				*ARR (29 IR 3028)	312 IAC 11-2-25.2	N	05-38	28 IR 2768	29 IR 465
312 IAC 9-3-18.3	N	05-214	29 IR 621	*CPH (29 IR 1581)	312 IAC 11-2-27	A	06-9	29 IR 2276	
				*ARR (29 IR 3028)	312 IAC 11-2-27.5	N	05-38	28 IR 2769	29 IR 465
312 IAC 9-3-18.4	N	05-214	29 IR 621	*CPH (29 IR 1581)	312 IAC 11-2-28	R	06-9	29 IR 2278	
				*ARR (29 IR 3028)	312 IAC 11-3-1	A	04-94	27 IR 4095	28 IR 1681
312 IAC 9-3-18.5	N	05-261	29 IR 1727	29 IR 3346	312 IAC 11-3-3	A	05-38	28 IR 2769	29 IR 465

Rules Affected by Volumes 28 and 29

312 IAC 11-4-2	A	05-38	28 IR 2770	29 IR 466	315 IAC 1-3-2	A	04-70	28 IR 991	*CPH (28 IR 1498) *SPE
	A	06-9	29 IR 2276						
312 IAC 11-4-3	A	05-38	28 IR 2770	29 IR 467		A	05-73	28 IR 2774	29 IR 470
	A	06-9	29 IR 2276		315 IAC 1-3-2.1	N	04-70	28 IR 992	*CPH (28 IR 1498) *SPE
312 IAC 11-4-4	A	05-38	28 IR 2771	29 IR 467					
	A	06-9	29 IR 2277			N	05-73	28 IR 2775	29 IR 471
312 IAC 11-4-5	A	06-9	29 IR 2278		315 IAC 1-3-3	A	04-70	28 IR 992	*CPH (28 IR 1498) *SPE
312 IAC 11-4-6	A	06-9	29 IR 2278						
312 IAC 11-5-2	A	05-274	29 IR 1251	*ARR (29 IR 3028)		A	05-73	28 IR 2775	29 IR 471
312 IAC 11-5-3	N	05-38	28 IR 2771	29 IR 468	315 IAC 1-3-4	A	04-70	28 IR 993	*CPH (28 IR 1498) *SPE
312 IAC 12	RA	05-1	28 IR 2203	28 IR 3661					
312 IAC 13	RA	05-1	28 IR 2203	28 IR 3661		A	05-73	28 IR 2776	29 IR 472
312 IAC 13-8-1	A	05-341	29 IR 2265		315 IAC 1-3-5	A	04-70	28 IR 994	*CPH (28 IR 1498) *SPE
312 IAC 13-8-3	A	05-341	29 IR 2265						
312 IAC 13-10-2	A	05-341	29 IR 2267			A	05-73	28 IR 2776	29 IR 473
312 IAC 16	RA	03-315	27 IR 2339	28 IR 1315	315 IAC 1-3-7	A	04-70	28 IR 994	*CPH (28 IR 1498) *SPE
312 IAC 16-1-1	A	05-288	29 IR 1730	29 IR 3348					
312 IAC 16-1-2.5	N	05-288	29 IR 1730	29 IR 3348		A	05-73	28 IR 2777	29 IR 473
312 IAC 16-1-28.3	N	05-288	29 IR 1730	29 IR 3348	315 IAC 1-3-8	A	04-70	28 IR 994	*CPH (28 IR 1498) *SPE
312 IAC 16-1-31.2	N	05-288	29 IR 1730	29 IR 3348					
312 IAC 16-1-32.5	N	05-288	29 IR 1730	29 IR 3348		A	05-73	28 IR 2777	29 IR 474
312 IAC 16-1-32.6	N	05-288	29 IR 1730	29 IR 3348	315 IAC 1-3-9	A	04-70	28 IR 995	*CPH (28 IR 1498) *SPE
312 IAC 16-1-39.6	N	05-288	29 IR 1730	29 IR 3349					
312 IAC 16-1-39.8	N	05-288	29 IR 1730	29 IR 3349		A	05-73	28 IR 2778	29 IR 474
312 IAC 16-1-52	N	05-288	29 IR 1731	29 IR 3349	315 IAC 1-3-10	A	04-70	28 IR 995	*CPH (28 IR 1498) *SPE
312 IAC 16-3-2	A	04-121	27 IR 4097	28 IR 1682					
312 IAC 16-3-8	A	04-121	27 IR 4099	28 IR 1684		A	05-73	28 IR 2778	29 IR 475
312 IAC 16-5-4	A	05-248	29 IR 1722	29 IR 3343	315 IAC 1-3-12	A	04-70	28 IR 996	*CPH (28 IR 1498) *SPE
312 IAC 16-5-5	A	05-248	29 IR 1723	29 IR 3343					
312 IAC 16-5-14	A	04-23	27 IR 2532	28 IR 556		A	05-73	28 IR 2778	29 IR 475
312 IAC 16-5-19	A	05-14	28 IR 2410	29 IR 458	315 IAC 1-3-14	A	04-70	28 IR 996	*CPH (28 IR 1498) *SPE
312 IAC 17	RA	03-315	27 IR 2339	28 IR 1315					
312 IAC 17-3	R	05-99	28 IR 3632	29 IR 1876		A	05-73	28 IR 2779	29 IR 475
312 IAC 17-3-1	A	04-23	27 IR 2532	28 IR 557	315 IAC 1-3-15	N	04-70	28 IR 996	*CPH (28 IR 1498) *SPE
312 IAC 17-3-2	A	04-23	27 IR 2532	28 IR 557					
312 IAC 17-3-3	A	04-23	27 IR 2532	28 IR 557		N	05-73	28 IR 2779	29 IR 476
312 IAC 17-3-4	A	04-23	27 IR 2533	28 IR 558					
312 IAC 17-3-6	A	04-23	27 IR 2534	28 IR 558	TITLE 318 DEPARTMENT OF ENVIRONMENTAL MANAGEMENT				
312 IAC 17-3-8	A	04-23	27 IR 2534	28 IR 558	318 IAC	N	06-125	29 IR 3073	*AROC (29 IR 3425)
312 IAC 17-3-9	A	04-23	27 IR 2534	28 IR 558					
312 IAC 18-3-12	A	04-270	28 IR 1203	*GRAT (28 IR 3053)	TITLE 326 AIR POLLUTION CONTROL BOARD				
				28 IR 2951	326 IAC 1-1-3	A	02-337	26 IR 1997	*ARR (27 IR 2500) *CPH (27 IR 2521)
	A	05-213	29 IR 614	*ARR (29 IR 2204)					
			29 IR 2263						
312 IAC 18-3-18	N	04-177	28 IR 1201	28 IR 2942		A	04-299	28 IR 1815	*CPH (28 IR 2406) 29 IR 17
312 IAC 18-3-19	N	04-127	28 IR 1521	28 IR 2942					
312 IAC 19	RA	03-315	27 IR 2339	28 IR 1315		A	05-230	29 IR 632	29 IR 795
312 IAC 23	RA	05-1	28 IR 2203	28 IR 3661	326 IAC 1-1-3.5	A	02-337	26 IR 1997	*ARR (27 IR 2500) *CPH (27 IR 2521)
312 IAC 25-1-57	A	06-68	29 IR 2606						
312 IAC 25-4-87	A	06-68	29 IR 2606						
312 IAC 25-4-102				*ERR (28 IR 214)					
	A	06-67	29 IR 2602			A	04-299	28 IR 1815	*CPH (28 IR 2406) 29 IR 795
312 IAC 25-4-114				*ERR (28 IR 214)	326 IAC 1-1-6	N	04-180	28 IR 248	*GRAT (28 IR 2505) 28 IR 2046
312 IAC 25-5-16				*ERR (28 IR 214)					
	A	06-68	29 IR 2607		326 IAC 1-2-33.5	A	05-79	28 IR 3005	29 IR 795
312 IAC 25-6-20				*ERR (28 IR 214)		A	06-19	29 IR 2288	
	A	06-68	29 IR 2609		326 IAC 1-2-48	A	05-79	28 IR 3005	29 IR 796
312 IAC 25-6-66	A	06-68	29 IR 2612		326 IAC 1-2-52	A	03-228	27 IR 3120	28 IR 1471
312 IAC 25-6-143	A	06-67	29 IR 2604		326 IAC 1-2-52.2	N	03-228	27 IR 3121	28 IR 1471
312 IAC 25-7-1				*ERR (28 IR 214)	326 IAC 1-2-52.4	N	03-228	27 IR 3121	28 IR 1471
	A	06-68	29 IR 2613		326 IAC 1-2-65	A	02-337	26 IR 1997	*ARR (27 IR 2500) *CPH (27 IR 2521)
312 IAC 26	RA	03-315	27 IR 2339	28 IR 1315					
TITLE 315 OFFICE OF ENVIRONMENTAL ADJUDICATION					326 IAC 1-2-82.5	N	03-228	27 IR 3121	28 IR 18
315 IAC 1	RA	04-71	27 IR 2879	28 IR 323	326 IAC 1-2-90	A	02-337	26 IR 1998	*ARR (27 IR 2500) *CPH (27 IR 2521)
315 IAC 1-2-1	A	04-70	28 IR 990	*CPH (28 IR 1498) *SPE					
				29 IR 469					
315 IAC 1-3-1	A	05-73	28 IR 2772	*CPH (28 IR 1498) *SPE		A	05-79	28 IR 3006	29 IR 796
	A	04-70	28 IR 991		326 IAC 1-3-4	A	03-228	27 IR 3121	28 IR 1471
				29 IR 469		A	05-235	29 IR 633	29 IR 2179
	A	05-73	28 IR 2773						

Rules Affected by Volumes 28 and 29

326 IAC 1-4-1	A	04-148	27 IR 3606	28 IR 1182	326 IAC 3-4-3	A	02-337	26 IR 2016	*ARR (27 IR 2500) *CPH (27 IR 2521)
326 IAC 2-2-13	A	06-18	29 IR 2287						28 IR 31
	A	02-337	26 IR 1998	*ARR (27 IR 2500) *CPH (27 IR 2521)	326 IAC 3-5-2	A	02-337	26 IR 2017	*ARR (27 IR 2500) *CPH (27 IR 2521)
				28 IR 19					28 IR 32
326 IAC 2-2-16	A	02-337	26 IR 1999	*ARR (27 IR 2500) *CPH (27 IR 2521)	326 IAC 3-5-3	A	02-337	26 IR 2019	*ARR (27 IR 2500) *CPH (27 IR 2521)
				28 IR 20					28 IR 33
326 IAC 2-5.1-1	RA	04-44	27 IR 3144	28 IR 791	326 IAC 3-5-4	A	02-337	26 IR 2019	*ARR (27 IR 2500) *CPH (27 IR 2521)
326 IAC 2-5.1-2	RA	04-44	27 IR 3145	28 IR 791					28 IR 34
326 IAC 2-5.5-1	RA	04-44	27 IR 3146	28 IR 792	326 IAC 3-5-5	A	02-337	26 IR 2020	*ARR (27 IR 2500) *CPH (27 IR 2521)
326 IAC 2-5.5-2	RA	04-44	27 IR 3146	28 IR 793					28 IR 34
326 IAC 2-5.5-3	RA	04-44	27 IR 3146	28 IR 793	326 IAC 3-6-1	A	02-337	26 IR 2022	*ARR (27 IR 2500) *CPH (27 IR 2521)
326 IAC 2-5.5-4	RA	04-44	27 IR 3147	28 IR 793					28 IR 36
326 IAC 2-5.5-5	RA	04-44	27 IR 3147	28 IR 794	326 IAC 3-6-3	A	02-337	26 IR 2022	*ARR (27 IR 2500) *CPH (27 IR 2521)
326 IAC 2-5.5-6	RA	04-44	27 IR 3147	28 IR 794					28 IR 37
326 IAC 2-6-1	A	05-78	29 IR 1255		326 IAC 3-6-5	A	02-337	26 IR 2023	*ARR (27 IR 2500) *CPH (27 IR 2521)
326 IAC 2-6-3	A	05-78	29 IR 1256						28 IR 37
326 IAC 2-6-4	A	05-78	29 IR 1257		326 IAC 3-7-2	A	02-337	26 IR 2024	*ARR (27 IR 2500) *CPH (27 IR 2521)
326 IAC 2-6.1-1	RA	04-44	27 IR 3149	28 IR 795					28 IR 38
326 IAC 2-6.1-2	RA	04-44	27 IR 3149	28 IR 795	326 IAC 3-7-4	A	02-337	26 IR 2025	*ARR (27 IR 2500) *CPH (27 IR 2521)
326 IAC 2-6.1-3	RA	04-44	27 IR 3149	28 IR 795					28 IR 40
326 IAC 2-6.1-4	RA	04-44	27 IR 3150	28 IR 796	326 IAC 3-8	N	04-182	29 IR 1254	*CPH (29 IR 1581)
326 IAC 2-6.1-5	RA	04-44	27 IR 3150	28 IR 796					29 IR 3349
326 IAC 2-6.1-6	RA	04-44	27 IR 3151	28 IR 797	326 IAC 5-1-2	A	02-337	26 IR 2026	*ARR (27 IR 2500) *CPH (27 IR 2521)
326 IAC 2-6.1-7	RA	04-44	27 IR 3154	28 IR 801					28 IR 40
326 IAC 2-7-3	A	02-337	26 IR 2006	*ARR (27 IR 2500) *CPH (27 IR 2521)	326 IAC 5-1-4	A	02-337	26 IR 2026	*ARR (27 IR 2500) *CPH (27 IR 2521)
				28 IR 20					28 IR 41
326 IAC 2-7-8	A	02-337	26 IR 2006	*ARR (27 IR 2500) *CPH (27 IR 2521)	326 IAC 5-1-5	A	02-337	26 IR 2027	*ARR (27 IR 2500) *CPH (27 IR 2521)
				28 IR 20					28 IR 41
326 IAC 2-7-18	A	02-337	26 IR 2007	*ARR (27 IR 2500) *CPH (27 IR 2521)	326 IAC 6-1-1	R	02-335	28 IR 1813	28 IR 3550
				28 IR 21	326 IAC 6-1-1.5	R	02-335	28 IR 1813	28 IR 3550
326 IAC 2-8-3	A	02-337	26 IR 2008	*ARR (27 IR 2500) *CPH (27 IR 2521)	326 IAC 6-1-2	R	02-335	28 IR 1813	28 IR 3550
				28 IR 22	326 IAC 6-1-3	R	02-335	28 IR 1813	28 IR 3550
326 IAC 2-9-1	RA	04-44	27 IR 3155	28 IR 801	326 IAC 6-1-4	R	02-335	28 IR 1813	28 IR 3550
326 IAC 2-9-2.5	RA	04-44	27 IR 3156	28 IR 802	326 IAC 6-1-5	R	02-335	28 IR 1813	28 IR 3550
326 IAC 2-9-3	RA	04-44	27 IR 3156	28 IR 803	326 IAC 6-1-6	R	02-335	28 IR 1813	28 IR 3550
326 IAC 2-9-4	RA	04-44	27 IR 3157	28 IR 803	326 IAC 6-1-7	R	02-335	28 IR 1813	28 IR 3550
326 IAC 2-9-5	RA	04-44	27 IR 3158	28 IR 805	326 IAC 6-1-8.1	R	02-335	28 IR 1813	28 IR 3550
326 IAC 2-9-6	RA	04-44	27 IR 3159	28 IR 805	326 IAC 6-1-9	R	02-335	28 IR 1813	28 IR 3550
326 IAC 2-9-7	A	02-337	26 IR 2009	*ARR (27 IR 2500) *CPH (27 IR 2521)	326 IAC 6-1-10.1	R	02-335	28 IR 1813	28 IR 3550
				28 IR 23	326 IAC 6-1-10.2	R	02-335	28 IR 1813	28 IR 3550
326 IAC 2-9-8	RA	04-44	27 IR 3159	28 IR 805	326 IAC 6-1-11.1	R	02-335	28 IR 1813	28 IR 3550
	A	02-337	26 IR 2010	*ARR (27 IR 2500) *CPH (27 IR 2521)	326 IAC 6-1-11.2	R	02-335	28 IR 1813	28 IR 3550
				28 IR 25	326 IAC 6-1-12	A	04-43	28 IR 242	*GRAT (28 IR 2204)
326 IAC 2-9-9	RA	04-44	27 IR 3160	28 IR 806					28 IR 2037
	A	02-337	26 IR 2012	*ARR (27 IR 2500) *CPH (27 IR 2521)	326 IAC 6-1-13	R	02-335	28 IR 1813	*ERR (28 IR 2137)
				28 IR 26					28 IR 3550
326 IAC 2-9-10	RA	04-44	27 IR 3162	28 IR 808					28 IR 115
	A	02-337	26 IR 2013	*ARR (27 IR 2500) *CPH (27 IR 2521)	326 IAC 6-1-14	R	02-335	28 IR 1813	28 IR 3550
				28 IR 27	326 IAC 6-1-15	R	02-335	28 IR 1813	28 IR 3550
326 IAC 2-9-11	RA	04-44	27 IR 3163	28 IR 809	326 IAC 6-1-16	R	02-335	28 IR 1813	28 IR 3550
326 IAC 2-9-12	RA	04-44	27 IR 3164	28 IR 810	326 IAC 6-1-17	R	02-335	28 IR 1813	28 IR 3550
326 IAC 2-9-13	RA	04-44	27 IR 3165	28 IR 811	326 IAC 6-1-18	R	02-335	28 IR 1813	28 IR 3550
	A	02-337	26 IR 2014	*ARR (27 IR 2500) *CPH (27 IR 2521)	326 IAC 6-2-1				*ERR (29 IR 819)
				28 IR 28	326 IAC 6-3-1				*ERR (29 IR 819)
326 IAC 2-9-14	RA	04-44	27 IR 3165	28 IR 811	326 IAC 6-5-4				*ERR (29 IR 819)
326 IAC 3-4-1	RA	04-44	27 IR 3167	28 IR 814					
	A	02-337	26 IR 2016	*ARR (27 IR 2500) *CPH (27 IR 2521)					
				28 IR 30					

Rules Affected by Volumes 28 and 29

326 IAC 6-6-1				*ERR (29 IR 819)	326 IAC 8-11-7	A	02-337	26 IR 2050	*ARR (27 IR 2500)
326 IAC 6.5	N	02-335	28 IR 1714	28 IR 3454					*CPH (27 IR 2521)
				*ERR (29 IR 548)					28 IR 64
326 IAC 6.5-7-13	A	04-234	28 IR 1814	*CPH (28 IR 2406)	326 IAC 8-12-3	A	02-337	26 IR 2050	*ARR (27 IR 2500)
				29 IR 476					*CPH (27 IR 2521)
	A	06-121	29 IR 3414						28 IR 65
326 IAC 6.8	N	02-335	28 IR 1766	28 IR 3503	326 IAC 8-12-5	A	02-337	26 IR 2052	*ARR (27 IR 2500)
326 IAC 6.8-2-4	A	04-278	28 IR 3004	29 IR 794					*CPH (27 IR 2521)
326 IAC 7-1.1-1	A	00-236	28 IR 632	*CPH (28 IR 982)					28 IR 67
				*CPH (28 IR 1710)	326 IAC 8-12-6	A	02-337	26 IR 2053	*ARR (27 IR 2500)
				28 IR 2953					*CPH (27 IR 2521)
326 IAC 7-1.1-2	A	00-236	28 IR 632	*CPH (28 IR 982)					28 IR 68
				*CPH (28 IR 1710)	326 IAC 8-12-7	A	02-337	26 IR 2054	*ARR (27 IR 2500)
				28 IR 2953					*CPH (27 IR 2521)
326 IAC 7-2-1	A	02-337	26 IR 2028	*ARR (27 IR 2500)					28 IR 68
				*CPH (27 IR 2521)	326 IAC 8-13-5	A	02-337	26 IR 2055	*ARR (27 IR 2500)
	A	00-236	28 IR 632	28 IR 42					*CPH (27 IR 2521)
				*CPH (28 IR 982)					28 IR 69
				*CPH (28 IR 1710)	326 IAC 10-1-2	A	02-337	26 IR 2056	*ARR (27 IR 2500)
				28 IR 2953					*CPH (27 IR 2521)
326 IAC 7-4-1.1	R	00-236	28 IR 644	*CPH (28 IR 982)					28 IR 70
				*CPH (28 IR 1710)	326 IAC 10-1-4	A	02-337	26 IR 2057	*ARR (27 IR 2500)
				28 IR 2966					*CPH (27 IR 2521)
326 IAC 7-4-2	A	05-118	29 IR 3409						28 IR 71
326 IAC 7-4-3	A	03-195	27 IR 2319	28 IR 117	326 IAC 10-1-5	A	02-337	26 IR 2059	*ARR (27 IR 2500)
326 IAC 7-4-10	A	02-337	26 IR 2029	*ARR (27 IR 2500)					*CPH (27 IR 2521)
				*CPH (27 IR 2521)					28 IR 73
				28 IR 43	326 IAC 10-1-6	A	02-337	26 IR 2059	*ARR (27 IR 2500)
326 IAC 7-4-13	A	03-282	27 IR 2768	*CPH (27 IR 3591)					*CPH (27 IR 2521)
				*GRAT (28 IR 2204)					28 IR 74
				28 IR 2021	326 IAC 10-3-3	A	04-200	28 IR 2781	29 IR 1876
326 IAC 7-4.1	N	00-236	28 IR 633	*CPH (28 IR 982)	326 IAC 10-4-1	A	04-200	28 IR 2782	29 IR 1877
				*CPH (28 IR 1710)	326 IAC 10-4-2	A	04-200	28 IR 2783	29 IR 1879
				28 IR 2954	326 IAC 10-4-3	A	04-200	28 IR 2790	29 IR 1885
326 IAC 8-1-4	A	02-337	26 IR 2030	*ARR (27 IR 2500)	326 IAC 10-4-9	A	04-200	28 IR 2791	29 IR 1886
				*CPH (27 IR 2521)	326 IAC 10-4-13	A	04-200	28 IR 2797	29 IR 1893
				28 IR 44	326 IAC 10-4-14	A	04-200	28 IR 2801	29 IR 1896
326 IAC 8-1-6	A	05-166	29 IR 1259	29 IR 3350	326 IAC 10-4-15	A	04-200	28 IR 2801	29 IR 1897
326 IAC 8-4-6	A	02-337	26 IR 2032	*ARR (27 IR 2500)	326 IAC 10-5	N	04-200	28 IR 2803	29 IR 1899
				*CPH (27 IR 2521)	326 IAC 11-3-4	A	02-337	26 IR 2060	*ARR (27 IR 2500)
				28 IR 47					*CPH (27 IR 2521)
326 IAC 8-4-9	A	02-337	26 IR 2035	*ARR (27 IR 2500)					28 IR 74
				*CPH (27 IR 2521)	326 IAC 11-7-1	A	02-337	26 IR 2061	*ARR (27 IR 2500)
				28 IR 49					*CPH (27 IR 2521)
326 IAC 8-7-7	A	02-337	26 IR 2036	*ARR (27 IR 2500)					28 IR 75
				*CPH (27 IR 2521)	326 IAC 13-1.1-1	A	02-337	26 IR 2062	*ARR (27 IR 2500)
				28 IR 51					*CPH (27 IR 2521)
326 IAC 8-9-2	A	02-337	26 IR 2037	*ARR (27 IR 2500)					28 IR 76
				*CPH (27 IR 2521)	326 IAC 13-1.1-8	A	02-337	26 IR 2063	*ARR (27 IR 2500)
				28 IR 51					*CPH (27 IR 2521)
326 IAC 8-9-3	A	02-337	26 IR 2037	*ARR (27 IR 2500)					28 IR 77
				*CPH (27 IR 2521)	326 IAC 13-1.1-10	A	02-337	26 IR 2063	*ARR (27 IR 2500)
				28 IR 51					*CPH (27 IR 2521)
326 IAC 8-9-4	A	02-337	26 IR 2038	*ARR (27 IR 2500)					28 IR 78
				*CPH (27 IR 2521)	326 IAC 13-1.1-13	A	02-337	26 IR 2064	*ARR (27 IR 2500)
				28 IR 52					*CPH (27 IR 2521)
326 IAC 8-9-5	A	02-337	26 IR 2040	*ARR (27 IR 2500)					28 IR 79
				*CPH (27 IR 2521)	326 IAC 13-1.1-14	A	02-337	26 IR 2065	*ARR (27 IR 2500)
				28 IR 54					*CPH (27 IR 2521)
326 IAC 8-9-6	A	02-337	26 IR 2042	*ARR (27 IR 2500)					28 IR 80
				*CPH (27 IR 2521)	326 IAC 13-1.1-16	A	02-337	26 IR 2066	*ARR (27 IR 2500)
				28 IR 56					*CPH (27 IR 2521)
326 IAC 8-10-7	A	02-337	26 IR 2044	*ARR (27 IR 2500)					28 IR 81
				*CPH (27 IR 2521)	326 IAC 14-1-1	A	02-337	26 IR 2066	*ARR (27 IR 2500)
				28 IR 58					*CPH (27 IR 2521)
326 IAC 8-11-2	A	02-337	26 IR 2044	*ARR (27 IR 2500)					28 IR 81
				*CPH (27 IR 2521)	326 IAC 14-1-2	A	02-337	26 IR 2067	*ARR (27 IR 2500)
				28 IR 59					*CPH (27 IR 2521)
326 IAC 8-11-6	A	02-337	26 IR 2046	*ARR (27 IR 2500)					28 IR 81
				*CPH (27 IR 2521)					28 IR 81
				28 IR 61					

Rules Affected by Volumes 28 and 29

326 IAC 14-1-4	R	02-337	26 IR 2099	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 114	326 IAC 18-1-4	A	03-283	27 IR 3131	*CPH (27 IR 3591) *GRAT (28 IR 2204) 28 IR 2025
326 IAC 14-3-1	A	02-337	26 IR 2067	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 82	326 IAC 18-1-5	A	02-337	26 IR 2086	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 101
326 IAC 14-4-1	A	02-337	26 IR 2067	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 82		A	03-283	27 IR 3132	*CPH (27 IR 3591) *GRAT (28 IR 2204) 28 IR 2026
326 IAC 14-5-1	A	02-337	26 IR 2068	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 82	326 IAC 18-1-6	A	03-283	27 IR 3133	*CPH (27 IR 3591) *GRAT (28 IR 2204) 28 IR 2027
326 IAC 14-7-1	A	02-337	26 IR 2068	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 83	326 IAC 18-1-7	A	02-337	26 IR 2087	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 102
326 IAC 14-8-1	A	02-337	26 IR 2068	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 83	326 IAC 18-1-8	A	02-337	26 IR 2088	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 103
326 IAC 14-8-3	A	02-337	26 IR 2069	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 83	326 IAC 18-1-9	A	03-283	27 IR 3134	*CPH (27 IR 3591) *GRAT (28 IR 2204) 28 IR 2028
326 IAC 14-8-4	A	02-337	26 IR 2069	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 84	326 IAC 18-2-2	A	02-337	26 IR 2088	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 103
326 IAC 14-8-5	A	02-337	26 IR 2069	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 84		A	03-283	27 IR 3134	*CPH (27 IR 3591) *GRAT (28 IR 2204) 28 IR 2028
326 IAC 14-9-5	A	02-337	26 IR 2070	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 84	326 IAC 18-2-3	A	02-337	26 IR 2090	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 104
326 IAC 14-9-8	A	02-337	26 IR 2071	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 85		A	03-283	27 IR 3136	*CPH (27 IR 3591) *GRAT (28 IR 2204) 28 IR 2030
326 IAC 14-9-9	A	02-337	26 IR 2071	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 86	326 IAC 18-2-6	A	02-337	26 IR 2096	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 111
326 IAC 14-10-1	A	02-337	26 IR 2072	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 87	326 IAC 18-2-7	A	02-337	26 IR 2097	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 112
326 IAC 14-10-2	A	02-337	26 IR 2074	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 88	326 IAC 19-2-1	A	05-80	28 IR 3007	29 IR 797
326 IAC 14-10-3	A	02-337	26 IR 2076	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 91	326 IAC 20-13-1		06-41		*ERR (29 IR 1936)
					326 IAC 20-25-1	A	03-264	27 IR 3123	*CPH (27 IR 3590) *GRAT (28 IR 2204) 28 IR 2017
326 IAC 14-10-4	A	02-337	26 IR 2078	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 93	326 IAC 20-25-2	A	03-264	27 IR 3124	*CPH (27 IR 3590) *GRAT (28 IR 2204) 28 IR 2018
326 IAC 15-1-2	A	02-337	26 IR 2080	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 95	326 IAC 20-29	N	05-236	29 IR 635	29 IR 2517
326 IAC 15-1-4	A	02-337	26 IR 2083	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 98	326 IAC 20-56	N	03-264	27 IR 3126	*CPH (27 IR 3590) *GRAT (28 IR 2204) 28 IR 2020
326 IAC 16-3-1	A	02-337	26 IR 2084	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 98	326 IAC 20-57	N	03-284	27 IR 1618	*CPH (27 IR 1937) 28 IR 119
326 IAC 18-1-1	A	03-283	27 IR 3128	*CPH (27 IR 3591) *GRAT (28 IR 2204) 28 IR 2022	326 IAC 20-58	N	03-284	27 IR 1619	*CPH (27 IR 1937) 28 IR 119
326 IAC 18-1-2	A	02-337	26 IR 2084	*ARR (27 IR 2500) *CPH (27 IR 2521) 28 IR 99	326 IAC 20-59	N	03-284	27 IR 1619	*CPH (27 IR 1937) 28 IR 119
	A	03-283	27 IR 3128	*CPH (27 IR 3591) *GRAT (28 IR 2204) 28 IR 2022	326 IAC 20-60	N	03-284	27 IR 1619	*CPH (27 IR 1937) 28 IR 119
326 IAC 18-1-3	A	03-283	27 IR 3130	*CPH (27 IR 3591) *GRAT (28 IR 2204) 28 IR 2024	326 IAC 20-61	N	03-284	27 IR 1619	*CPH (27 IR 1937) 28 IR 120
					326 IAC 20-62	N	03-284	27 IR 1619	*CPH (27 IR 1937) 28 IR 120
					326 IAC 20-63	N	03-285	27 IR 2322	28 IR 121
					326 IAC 20-64	N	03-285	27 IR 2322	28 IR 121
					326 IAC 20-65	N	03-285	27 IR 2322	28 IR 121
					326 IAC 20-66	N	03-285	27 IR 2323	28 IR 122
					326 IAC 20-67	N	03-285	27 IR 2323	28 IR 122
					326 IAC 20-68	N	03-285	27 IR 2323	28 IR 122

Rules Affected by Volumes 28 and 29

326 IAC 20-69	N	03-285	27 IR 2323	28 IR 122	327 IAC 2-1-6	A	03-129	27 IR 3609	*GRAT (28 IR 2205)
326 IAC 20-70	N	03-284	27 IR 1620	*CPH (27 IR 1937)					28 IR 2047
				28 IR 120					*ERR (29 IR 2546)
326 IAC 20-71	N	04-107	27 IR 3168	*CPH (27 IR 3592)	327 IAC 2-1-8	A	03-129	27 IR 3617	*ERR (29 IR 3027)
				*CPH (28 IR 234)					*GRAT (28 IR 2205)
				*GRAT (28 IR 2205)					28 IR 2055
				28 IR 2043	327 IAC 2-1-8.1	A	03-129	27 IR 3617	*GRAT (28 IR 2205)
326 IAC 20-72	N	04-107	27 IR 3169	*CPH (27 IR 3592)					28 IR 2055
				*CPH (28 IR 234)	327 IAC 2-1-8.2	A	03-129	27 IR 3618	*GRAT (28 IR 2205)
				*GRAT (28 IR 2205)					28 IR 2056
				28 IR 2043	327 IAC 2-1-8.3	A	03-129	27 IR 3620	*GRAT (28 IR 2205)
326 IAC 20-73	N	04-107	27 IR 3169	*CPH (27 IR 3592)					28 IR 2057
				*CPH (28 IR 234)	327 IAC 2-1-8.9	N	03-129	27 IR 3621	*GRAT (28 IR 2205)
				*GRAT (28 IR 2205)					28 IR 2058
				28 IR 2044					*ERR (28 IR 3582)
326 IAC 20-74	N	04-107	27 IR 3169	*CPH (27 IR 3592)	327 IAC 2-1-9	A	03-129	27 IR 3622	*GRAT (28 IR 2205)
				*CPH (28 IR 234)					28 IR 2060
				*GRAT (28 IR 2205)	327 IAC 2-1-12	A	03-129	27 IR 3627	*GRAT (28 IR 2205)
				28 IR 2044					28 IR 2064
326 IAC 20-75	N	04-107	27 IR 3169	*CPH (27 IR 3592)			06-34		*ERR (29 IR 1936)
				*CPH (28 IR 234)	327 IAC 2-1-13	N	03-129	27 IR 3627	*GRAT (28 IR 2205)
				*GRAT (28 IR 2205)					28 IR 2065
				28 IR 2044	327 IAC 2-1.5-2	A	03-129	27 IR 3631	*GRAT (28 IR 2205)
326 IAC 20-76	N	04-107	27 IR 3170	*CPH (27 IR 3592)					28 IR 2068
				*CPH (28 IR 234)	327 IAC 2-1.5-6	A	03-129	27 IR 3637	*GRAT (28 IR 2205)
				*GRAT (28 IR 2205)					28 IR 2074
				28 IR 2044	327 IAC 2-1.5-8	A	03-129	27 IR 3638	*GRAT (28 IR 2205)
326 IAC 20-77	N	04-107	27 IR 3170	*CPH (27 IR 3592)					28 IR 2074
				*CPH (28 IR 234)					*ERR (29 IR 2546)
				*GRAT (28 IR 2205)	327 IAC 2-1.5-10	A	03-129	27 IR 3650	*GRAT (28 IR 2205)
				28 IR 2045					28 IR 2084
326 IAC 20-78	N	04-107	27 IR 3170	*CPH (27 IR 3592)	327 IAC 2-1.5-11	A	03-129	27 IR 3651	*GRAT (28 IR 2205)
				*CPH (28 IR 234)					28 IR 2084
				*GRAT (28 IR 2205)	327 IAC 2-1.5-16	A	03-129	27 IR 3660	*GRAT (28 IR 2205)
				28 IR 2045					28 IR 2093
326 IAC 20-79	N	04-107	27 IR 3170	*CPH (27 IR 3592)					*ERR (28 IR 3582)
				*CPH (28 IR 234)	327 IAC 2-1.5-20	A	03-129	27 IR 3662	*GRAT (28 IR 2205)
				*GRAT (28 IR 2205)					28 IR 2096
				28 IR 2045			06-34		*ERR (29 IR 1936)
326 IAC 20-80	N	04-181	29 IR 2279		327 IAC 2-4-3	A	03-129	27 IR 3663	*GRAT (28 IR 2205)
326 IAC 20-81	N	04-181	29 IR 2280						28 IR 2097
326 IAC 20-82	N	04-235	28 IR 997	28 IR 2966	327 IAC 2-6.1-7		06-34		*ERR (29 IR 1936)
326 IAC 20-83	N	04-236	28 IR 998	28 IR 2967	327 IAC 2-10-3		06-34		*ERR (29 IR 1936)
326 IAC 20-84	N	04-236	28 IR 998	28 IR 2967	327 IAC 2-10-8		06-34		*ERR (29 IR 1936)
326 IAC 20-85	N	04-236	28 IR 999	28 IR 2967	327 IAC 2-11-3		06-34		*ERR (29 IR 1936)
326 IAC 20-86	N	04-236	28 IR 999	28 IR 2967	327 IAC 3-1-2		06-117		*ERR (29 IR 2547)
326 IAC 20-87	N	04-236	28 IR 999	28 IR 2968	327 IAC 3-2.1-2		06-117		*ERR (29 IR 2547)
326 IAC 20-88	N	04-236	28 IR 999	28 IR 2968	327 IAC 3-2.1-3		06-117		*ERR (29 IR 2547)
326 IAC 20-90	N	04-300	28 IR 1816	28 IR 3550	327 IAC 3-2-1.5	N	04-320	28 IR 2192	28 IR 3551
326 IAC 20-91	N	04-300	28 IR 1816	28 IR 3550	327 IAC 3-2-3.5	N	04-320	28 IR 2192	28 IR 3552
326 IAC 20-92	N	04-300	28 IR 1817	28 IR 3550	327 IAC 3-2-5.5	N	04-320	28 IR 2193	28 IR 3552
326 IAC 20-93	N	04-300	28 IR 1817	28 IR 3551	327 IAC 3-6-2		06-117		*ERR (29 IR 2547)
326 IAC 20-94	N	04-300	28 IR 1817	28 IR 3551	327 IAC 5-1.5-72	A	03-129	27 IR 3663	*GRAT (28 IR 2205)
326 IAC 20-95	N	05-23	29 IR 2284						28 IR 2097
326 IAC 22-1-1	A	02-337	26 IR 2098	*ARR (27 IR 2500)	327 IAC 5-2-1.5	A	03-129	27 IR 3663	*GRAT (28 IR 2205)
				*CPH (27 IR 2521)					28 IR 2097
				28 IR 113			06-34		*ERR (29 IR 1936)
326 IAC 23-1-31	A	02-337	26 IR 2099	*ARR (27 IR 2500)	327 IAC 5-2-11.1	A	03-129	27 IR 3664	*GRAT (28 IR 2205)
				*CPH (27 IR 2521)					28 IR 2097
				28 IR 114	327 IAC 5-2-11.2	A	03-129	27 IR 3668	*GRAT (28 IR 2205)
									28 IR 2101
TITLE 327 WATER POLLUTION CONTROL BOARD					327 IAC 5-2-11.4	A	03-129	27 IR 3669	*GRAT (28 IR 2205)
327 IAC 1-1-1	A	03-129	27 IR 3608	*GRAT (28 IR 2205)					28 IR 2102
				28 IR 2046					*ERR (28 IR 3582)
327 IAC 1-1-2	A	03-129	27 IR 3608	*GRAT (28 IR 2205)	327 IAC 5-2-11.5	A	03-129	27 IR 3679	*GRAT (28 IR 2205)
				28 IR 2046					28 IR 2112
327 IAC 1-1-3	A	03-129	27 IR 3608	*GRAT (28 IR 2205)	327 IAC 5-2-11.6	A	03-129	27 IR 3689	*GRAT (28 IR 2205)
				28 IR 2046					28 IR 2120
327 IAC 2-1-5	A	03-129	27 IR 3608	*GRAT (28 IR 2205)	327 IAC 5-2-13	A	03-129	27 IR 3694	*GRAT (28 IR 2205)
				28 IR 2047					28 IR 2125

Rules Affected by Volumes 28 and 29

327 IAC 5-2-15	A	03-129	27 IR 3694	*GRAT (28 IR 2205) 28 IR 2126	327 IAC 8-2-46	A	04-13	28 IR 1242	28 IR 3220
327 IAC 5-3-5	N	03-130	28 IR 650	*CPH (28 IR 1197) 28 IR 2349	327 IAC 8-2.1-3	A	04-13	28 IR 1244	28 IR 3223
327 IAC 5-4-3	A	05-322	29 IR 1982	*ERR (28 IR 3582)			06-34		*ERR (28 IR 3583)
327 IAC 5-4-6		06-34		*ERR (29 IR 1936)	327 IAC 8-2.1-4	A	04-13	28 IR 1247	*ERR (29 IR 1937)
327 IAC 5-17-12		06-34		*ERR (29 IR 1936)	327 IAC 8-2.1-6	A	04-13	28 IR 1248	28 IR 3226
327 IAC 5-18-4		06-34		*ERR (29 IR 1936)	327 IAC 8-2.1-8	A	04-13	28 IR 1255	28 IR 3227
327 IAC 5-18-5		06-34		*ERR (29 IR 1936)	327 IAC 8-2.1-9	A	04-13	28 IR 1256	28 IR 3233
327 IAC 5-18-10		06-34		*ERR (29 IR 1936)	327 IAC 8-2.1-13		06-34		28 IR 3234
327 IAC 5-19-6		06-34		*ERR (29 IR 1936)			06-117		*ERR (29 IR 1937)
327 IAC 5-20-1		06-34		*ERR (29 IR 1936)	327 IAC 8-2.1-14	A	04-13	28 IR 1257	*ERR (29 IR 2547)
327 IAC 5-20-2		06-34		*ERR (29 IR 1937)	327 IAC 8-2.1-16	A	04-13	28 IR 1257	28 IR 3235
327 IAC 6.1-2-8		06-34		*ERR (29 IR 1937)	327 IAC 8-2.1-17	A	04-13	28 IR 1261	28 IR 3236
327 IAC 6.1-2-13		06-34		*ERR (29 IR 1937)	327 IAC 8-2.5-5		06-34		*ERR (28 IR 3583)
327 IAC 6.1-4-6		06-34		*ERR (29 IR 1937)	327 IAC 8-2.5-6		06-34		28 IR 3240
327 IAC 6.1-4-11		06-34		*ERR (29 IR 1937)		A	05-255	29 IR 2617	*ERR (29 IR 1937)
		06-117		*ERR (29 IR 2547)	327 IAC 8-2.5-7	A	05-255	29 IR 2621	
327 IAC 6.1-4-13		06-34		*ERR (29 IR 1937)	327 IAC 8-2.5-8	A	05-255	29 IR 2622	
327 IAC 6.1-4-14		06-34		*ERR (29 IR 1937)	327 IAC 8-2.5-9	A	05-255	29 IR 2624	
327 IAC 6.1-4-15		06-34		*ERR (29 IR 1937)	327 IAC 8-2.6-1	A	04-13	28 IR 1268	28 IR 3247
327 IAC 6.1-4-16		06-34		*ERR (29 IR 1937)					*ERR (29 IR 30)
327 IAC 6.1-6-2		06-34		*ERR (29 IR 1937)	327 IAC 8-2.6-2	A	04-13	28 IR 1269	28 IR 3248
327 IAC 6.1-7-2		06-34		*ERR (29 IR 1937)					*ERR (28 IR 3583)
327 IAC 6.1-7-3		06-34		*ERR (29 IR 1937)	327 IAC 8-2.6-2.1	N	04-13	28 IR 1271	28 IR 3250
327 IAC 6.1-7-4		06-34		*ERR (29 IR 1937)					*ERR (28 IR 3583)
327 IAC 6.1-7-5		06-34		*ERR (29 IR 1937)	327 IAC 8-2.6-3	A	04-13	28 IR 1273	28 IR 3252
327 IAC 6.1-7-10		06-34		*ERR (29 IR 1937)	327 IAC 8-2.6-4	A	04-13	28 IR 1274	28 IR 3253
327 IAC 6.1-7.5-1		06-34		*ERR (29 IR 1937)	327 IAC 8-2.6-5	A	04-13	28 IR 1274	28 IR 3253
327 IAC 6.1-8-6		06-34		*ERR (29 IR 1937)	327 IAC 8-2.6-6	A	05-255	29 IR 2626	
327 IAC 8-1-1	A	04-106	28 IR 2163	*ARR (29 IR 31) 29 IR 2945	327 IAC 8-3-1	A	04-106	28 IR 2165	*ARR (29 IR 31)
				*ARR (29 IR 31)	327 IAC 8-3-1.1	A	04-106	28 IR 2166	29 IR 2948
327 IAC 8-1-2	A	04-106	28 IR 2164	29 IR 2946					*ARR (29 IR 31)
				*ARR (29 IR 31)	327 IAC 8-3-2	A	04-106	28 IR 2166	29 IR 2948
327 IAC 8-1-3	A	04-106	28 IR 2164	29 IR 2947					*ARR (29 IR 31)
				*ARR (29 IR 31)	327 IAC 8-3-2.1	N	04-106	28 IR 2167	29 IR 2949
327 IAC 8-1-4	A	04-106	28 IR 2165	29 IR 2947					*ARR (29 IR 31)
		06-34		*ERR (29 IR 1937)	327 IAC 8-3-3	A	04-106	28 IR 2168	29 IR 2950
327 IAC 8-2-1	A	04-13	28 IR 1206	28 IR 3184					*ARR (29 IR 31)
327 IAC 8-2-4	A	04-13	28 IR 1210	28 IR 3188	327 IAC 8-3-8	A	04-106	28 IR 2168	29 IR 2950
327 IAC 8-2-4.1	A	04-13	28 IR 1212	28 IR 3190			06-34		*ERR (29 IR 1937)
327 IAC 8-2-4.2	A	04-13	28 IR 1217	28 IR 3196	327 IAC 8-3.1-1	A	04-106	28 IR 2169	*ARR (29 IR 31)
				*ERR (28 IR 3582)					29 IR 2951
				*ERR (29 IR 30)	327 IAC 8-3.1-2	A	04-106	28 IR 2169	*ARR (29 IR 31)
327 IAC 8-2-5.1	A	04-13	28 IR 1220	28 IR 3198					29 IR 2951
327 IAC 8-2-5.2	A	04-13	28 IR 1222	28 IR 3200			06-34		*ERR (29 IR 1937)
				*ERR (28 IR 3582)	327 IAC 8-3.2-1	A	04-106	28 IR 2170	*ARR (29 IR 31)
				*ERR (29 IR 1937)					29 IR 2952
327 IAC 8-2-5.3		06-34		28 IR 3203	327 IAC 8-3.2-2	A	04-106	28 IR 2170	*ARR (29 IR 31)
327 IAC 8-2-5.5	A	04-13	28 IR 1225	*ERR (28 IR 3582)					29 IR 2953
				*ERR (29 IR 1937)			06-34		*ERR (29 IR 1937)
327 IAC 8-2-5.6		06-34			327 IAC 8-3.2-4	A	04-106	28 IR 2171	*ARR (29 IR 31)
327 IAC 8-2-8.2	A	05-255	29 IR 2615	*ERR (29 IR 1937)					29 IR 2953
327 IAC 8-2-8.4		06-34		28 IR 3206	327 IAC 8-3.2-8	A	04-106	28 IR 2171	*ARR (29 IR 31)
327 IAC 8-2-8.5	A	04-13	28 IR 1228	28 IR 3207					29 IR 2953
327 IAC 8-2-8.7	A	04-13	28 IR 1229	*ERR (28 IR 3582)	327 IAC 8-3.2-11	A	04-106	28 IR 2173	*ARR (29 IR 31)
				28 IR 3209					29 IR 2955
327 IAC 8-2-9	A	04-13	28 IR 1230	28 IR 3209	327 IAC 8-3.2-17	A	04-106	28 IR 2173	*ARR (29 IR 31)
327 IAC 8-2-10.1	A	04-13	28 IR 1230	*ERR (28 IR 3582)					29 IR 2956
				28 IR 3212	327 IAC 8-3.2-18	A	04-106	28 IR 2174	*ARR (29 IR 31)
				*ERR (28 IR 3582)					29 IR 2957
327 IAC 8-2-10.2	A	04-13	28 IR 1233	28 IR 3215	327 IAC 8-3.2-20	A	04-106	28 IR 2175	*ARR (29 IR 31)
				28 IR 3217					29 IR 2957
327 IAC 8-2-10.3	N	04-13	28 IR 1237	*ERR (29 IR 1937)					*ARR (29 IR 31)
327 IAC 8-2-13	A	04-13	28 IR 1239	28 IR 3218	327 IAC 8-3.3-4	A	04-106	28 IR 2175	*ARR (29 IR 31)
327 IAC 8-2-21		06-34		28 IR 3218					29 IR 2958
327 IAC 8-2-34	A	04-13	28 IR 1239	28 IR 3218	327 IAC 8-3.3-5	A	04-106	28 IR 2176	*ARR (29 IR 31)
327 IAC 8-2-34.1	N	04-13	28 IR 1240	28 IR 3218					29 IR 2958
327 IAC 8-2-45	A	04-13	28 IR 1240	*ERR (28 IR 3583)					

Rules Affected by Volumes 28 and 29

327 IAC 8-3.3-6	A	04-106	28 IR 2176	*ARR (29 IR 31) 29 IR 2959	327 IAC 15-3-1	06-34			*ERR (29 IR 1938)
327 IAC 8-3.4-1	A	04-106	28 IR 2176	*ARR (29 IR 31) 29 IR 2959	327 IAC 15-4-3	06-117			*ERR (29 IR 2547)
		06-34		*ERR (29 IR 1937)	327 IAC 15-5-5	06-34			*ERR (29 IR 1938)
327 IAC 8-3.4-2	A	04-106	28 IR 2178	*ARR (29 IR 31) 29 IR 2961	327 IAC 15-6-2	06-34			*ERR (29 IR 1938)
					327 IAC 15-6-4	06-34			*ERR (29 IR 1938)
327 IAC 8-3.4-3	A	04-106	28 IR 2178	*ARR (29 IR 31) 29 IR 2961	327 IAC 15-6-8.5	06-34			*ERR (29 IR 1938)
					327 IAC 15-6-12	06-34			*ERR (29 IR 1938)
327 IAC 8-3.4-4	A	04-106	28 IR 2179	*ARR (29 IR 31) 29 IR 2961	327 IAC 15-7-5	06-34			*ERR (29 IR 1938)
					327 IAC 15-8-5	06-34			*ERR (29 IR 1938)
327 IAC 8-3.4-8	A	04-106	28 IR 2180	*ARR (29 IR 31) 29 IR 2962	327 IAC 15-9-5	06-34			*ERR (29 IR 1938)
					327 IAC 15-10-5	06-34			*ERR (29 IR 1938)
		06-34		*ERR (29 IR 1937)	327 IAC 15-11-5	06-34			*ERR (29 IR 1938)
327 IAC 8-3.4-9	A	04-106	28 IR 2180	*ARR (29 IR 31) 29 IR 2963	327 IAC 15-12-5	06-34			*ERR (29 IR 1939)
					327 IAC 15-13-9	06-34			*ERR (29 IR 1939)
		06-34		*ERR (29 IR 1937)	327 IAC 15-14				*ERR (28 IR 214)
327 IAC 8-3.4-9.1	N	04-106	28 IR 2182	*ARR (29 IR 31) 29 IR 2965	327 IAC 15-14-4	06-34			*ERR (29 IR 1939)
					327 IAC 15-15-3	06-34			*ERR (29 IR 1939)
327 IAC 8-3.4-12	A	04-106	28 IR 2183	*ARR (29 IR 31) 29 IR 2965	327 IAC 15-15-5	A 05-322	29 IR 1987		*ERR (29 IR 1939)
					327 IAC 15-15-11	A 05-322	29 IR 1987		
327 IAC 8-3.4-13	A	04-106	28 IR 2183	*ARR (29 IR 31) 29 IR 2965	327 IAC 15-15-12	A 05-322	29 IR 1987		
					327 IAC 17	N 04-228	28 IR 1288		28 IR 2968
									*ERR (29 IR 548)
327 IAC 8-3.4-14	A	04-106	28 IR 2183	*ARR (29 IR 31) 29 IR 2966	TITLE 328 UNDERGROUND STORAGE TANK FINANCIAL ASSURANCE BOARD				
327 IAC 8-3.4-16	A	04-106	28 IR 2184	*ARR (29 IR 31) 29 IR 2966	328 IAC 1-1-2	A 02-204	27 IR 2778		*CPH (27 IR 3095)
		06-34		*ERR (29 IR 1937)					28 IR 123
327 IAC 8-3.4-17	A	04-106	28 IR 2185	*ARR (29 IR 31) 29 IR 2967	328 IAC 1-1-3	A 02-204	27 IR 2778		*CPH (27 IR 3095)
									28 IR 123
327 IAC 8-3.4-23	A	04-106	28 IR 2185	*ARR (29 IR 31) 29 IR 2968	328 IAC 1-1-4	A 02-204	27 IR 2778		*CPH (27 IR 3095)
		06-34		*ERR (29 IR 1937)					28 IR 124
327 IAC 8-3.4-24	A	04-106	28 IR 2186	*ARR (29 IR 31) 29 IR 2969	328 IAC 1-1-5.1	A 02-204	27 IR 2778		*CPH (27 IR 3095)
									28 IR 124
327 IAC 8-3.4-25	A	04-106	28 IR 2187	*ARR (29 IR 31) 29 IR 2970	328 IAC 1-1-7.5	N 02-204	27 IR 2779		*CPH (27 IR 3095)
									28 IR 124
327 IAC 8-3.4-27	A	04-106	28 IR 2188	*ARR (29 IR 31) 29 IR 2970	328 IAC 1-1-8	R 02-204	27 IR 2797		*CPH (27 IR 3095)
									28 IR 144
327 IAC 8-3.5-1	A	04-106	28 IR 2188	*ARR (29 IR 31) 29 IR 2971	328 IAC 1-1-8.3	N 02-204	27 IR 2779		*CPH (27 IR 3095)
									28 IR 124
327 IAC 8-3.5-2	A	04-106	28 IR 2189	*ARR (29 IR 31) 29 IR 2971	328 IAC 1-1-8.5	A 02-204	27 IR 2779		*CPH (27 IR 3095)
									28 IR 125
		06-34		*ERR (29 IR 1937)	328 IAC 1-1-9	A 02-204	27 IR 2779		*CPH (27 IR 3095)
327 IAC 8-3.5-5	A	04-106	28 IR 2189	*ARR (29 IR 31) 29 IR 2972	328 IAC 1-1-10	A 02-204	27 IR 2779		*CPH (27 IR 3095)
									28 IR 125
327 IAC 8-3.6-4		06-34		*ERR (29 IR 1937)	328 IAC 1-2-1	A 02-204	27 IR 2779		*CPH (27 IR 3095)
327 IAC 8-4-1	A	04-106	28 IR 2190	*ARR (29 IR 31) 29 IR 2973	328 IAC 1-2-3	A 02-204	27 IR 2780		*CPH (27 IR 3095)
									28 IR 125
327 IAC 8-4-2	N	04-106	28 IR 2191	*ARR (29 IR 31) 29 IR 2974	328 IAC 1-3-1	A 02-204	27 IR 2780		*CPH (27 IR 3095)
									28 IR 126
327 IAC 8-4.1-5		06-34		*ERR (29 IR 1937)	328 IAC 1-3-1.3	N 02-204	27 IR 2780		*CPH (27 IR 3095)
327 IAC 8-4.1-7		06-34		*ERR (29 IR 1938)					28 IR 126
327 IAC 8-6-1	A	04-106	28 IR 2191	*ARR (29 IR 31) 29 IR 2974	328 IAC 1-3-1.6	N 02-204	27 IR 2781		*CPH (27 IR 3095)
									28 IR 127
327 IAC 8-10-13		06-34		*ERR (29 IR 1938)	328 IAC 1-3-2	A 02-204	27 IR 2781		*CPH (27 IR 3095)
327 IAC 8-11-1	A	05-255	29 IR 2627						28 IR 127
327 IAC 8-12-1	A	05-255	29 IR 2628		328 IAC 1-3-3	A 02-204	27 IR 2781		*CPH (27 IR 3095)
327 IAC 8-12-2	A	05-255	29 IR 2629						28 IR 127
327 IAC 8-12-3	A	05-255	29 IR 2630						*ERR (28 IR 608)
327 IAC 8-12-3.2	A	05-255	29 IR 2630		328 IAC 1-3-4	A 02-204	27 IR 2783		*CPH (27 IR 3095)
327 IAC 8-12-3.4	A	05-255	29 IR 2633						28 IR 129
327 IAC 8-12-3.5	N	05-255	29 IR 2633		328 IAC 1-3-5	A 02-204	27 IR 2784		*CPH (27 IR 3095)
327 IAC 8-12-3.6	A	05-255	29 IR 2634						28 IR 129
327 IAC 8-12-4	A	05-255	29 IR 2635		328 IAC 1-3-6	A 02-204	27 IR 2791		*CPH (27 IR 3095)
327 IAC 8-12-4.5	N	05-255	29 IR 2636						28 IR 137
327 IAC 8-12-6	A	05-255	29 IR 2636		328 IAC 1-4-1	A 02-204	27 IR 2791		*CPH (27 IR 3095)
327 IAC 8-12-7	A	05-255	29 IR 2638						28 IR 137
327 IAC 8-12-7.5	A	05-255	29 IR 2638						*ERR (28 IR 608)

Rules Affected by Volumes 28 and 29

328 IAC 1-4-1.5	N	02-204		†† 28 IR 140	329 IAC 4.1-8-4	A	05-219	29 IR 2649	
328 IAC 1-4-3	A	02-204	27 IR 2794	*CPH (27 IR 3095)	329 IAC 4.1-8-5	A	05-219	29 IR 2649	
				28 IR 141	329 IAC 4.1-9-1	A	05-219	29 IR 2649	
				*ERR (28 IR 608)	329 IAC 4.1-9-2	A	05-219	29 IR 2649	
328 IAC 1-4-4	N	02-204	27 IR 2795	*CPH (27 IR 3095)	329 IAC 4.1-9-3	A	05-219	29 IR 2650	
				28 IR 141	329 IAC 4.1-9-4	A	05-219	29 IR 2650	
				*ERR (28 IR 608)	329 IAC 4.1-9-5	A	05-219	29 IR 2651	
328 IAC 1-4-5	N	02-204		†† 28 IR 141	329 IAC 4.1-10-1	A	05-219	29 IR 2651	
328 IAC 1-5-1	A	02-204	27 IR 2795	*CPH (27 IR 3095)	329 IAC 4.1-11-1	A	05-219	29 IR 2652	
				28 IR 142	329 IAC 4.1-11-2	A	05-219	29 IR 2652	
328 IAC 1-5-2	A	02-204	27 IR 2796	*CPH (27 IR 3095)	329 IAC 4.1-11-3	A	05-219	29 IR 2652	
				28 IR 142	329 IAC 4.1-11-4	A	05-219	29 IR 2652	
328 IAC 1-5-3	A	02-204	27 IR 2796	*CPH (27 IR 3095)	329 IAC 4.1-12-1	A	05-219	29 IR 2652	
				28 IR 143	329 IAC 4.1-13-1	A	05-219	29 IR 2653	
328 IAC 1-6-1	A	02-204	27 IR 2796	*CPH (27 IR 3095)	329 IAC 4.1-13-2	A	05-219	29 IR 2653	
				28 IR 143	329 IAC 4.1-13-3	N	05-219	29 IR 2653	
328 IAC 1-6-2	A	02-204	27 IR 2796	*CPH (27 IR 3095)	329 IAC 4.1-13-4	N	05-219	29 IR 2654	
				28 IR 143	329 IAC 4.1-13-5	N	05-219	29 IR 2654	
328 IAC 1-7-2	A	02-204	27 IR 2797	*CPH (27 IR 3095)	329 IAC 9-1-1	A	01-161	26 IR 1209	*CPH (26 IR 1962)
				28 IR 144					*CPH (26 IR 2646)
328 IAC 1-7-3	R	02-204	27 IR 2797	*CPH (27 IR 3095)					*CPH (26 IR 3073)
				28 IR 144					*CPH (26 IR 3367)
TITLE 329 SOLID WASTE MANAGEMENT BOARD									
329 IAC 3.1-1-7	A	03-312	27 IR 4110	28 IR 2661					*CPH (26 IR 3671)
	A	05-66	29 IR 1261	*CPH (29 IR 1582)					*CPH (27 IR 2299)
329 IAC 3.1-1-9	A	05-66	29 IR 1261	*CPH (29 IR 1582)					*CPH (27 IR 2300)
329 IAC 3.1-1-12.5	N	05-66	29 IR 1262	*CPH (29 IR 1582)					*ARR (27 IR 2500)
329 IAC 3.1-1-14.1	A	05-66	29 IR 1262	*CPH (29 IR 1582)	329 IAC 9-1-4	A	01-161	27 IR 3177	*CPH (27 IR 2521)
329 IAC 3.1-6-2	A	03-312	27 IR 4111	28 IR 2662					28 IR 145
329 IAC 3.1-6-3	A	03-312	27 IR 4112	28 IR 2663					*CPH (26 IR 1962)
	A	05-66	29 IR 1264	*CPH (29 IR 1582)					*CPH (26 IR 2646)
329 IAC 3.1-6-6	A	04-318	28 IR 2194	28 IR 3553					*CPH (26 IR 3073)
329 IAC 3.1-6-7	N	05-85	29 IR 843	29 IR 3351					*CPH (26 IR 3367)
329 IAC 3.1-7-2	A	05-66	29 IR 1264	*CPH (29 IR 1582)					*CPH (26 IR 3671)
329 IAC 3.1-7.5	N	03-312	27 IR 4112	28 IR 2663					*CPH (27 IR 2299)
	R	05-66	29 IR 1268	*CPH (29 IR 1582)					*CPH (27 IR 2300)
329 IAC 3.1-12-2	A	03-312	27 IR 4113	28 IR 2665					*ARR (27 IR 2500)
329 IAC 3.1-13-2	A	03-312	27 IR 4114	28 IR 2665	329 IAC 9-1-10.1	R	01-161	27 IR 3177	*CPH (27 IR 2521)
329 IAC 4.1-1-1	A	05-219	29 IR 2641						28 IR 145
329 IAC 4.1-1-2	A	05-219	29 IR 2641						*CPH (26 IR 1962)
329 IAC 4.1-1-3	A	05-219	29 IR 2641						*CPH (26 IR 2646)
329 IAC 4.1-1-4	A	05-219	29 IR 2642						*CPH (26 IR 3073)
329 IAC 4.1-1-5	A	05-219	29 IR 2642						*CPH (26 IR 3367)
329 IAC 4.1-1-6	A	05-219	29 IR 2642						*CPH (26 IR 3671)
329 IAC 4.1-2-1	A	05-219	29 IR 2644						*CPH (27 IR 2299)
329 IAC 4.1-2-2	A	05-219	29 IR 2644						*CPH (27 IR 2300)
329 IAC 4.1-2-3	A	05-219	29 IR 2644						*ARR (27 IR 2500)
329 IAC 4.1-2-4	A	05-219	29 IR 2644		329 IAC 9-1-10.2	R	01-161	27 IR 3209	*CPH (27 IR 2521)
329 IAC 4.1-2-5	A	05-219	29 IR 2645						28 IR 177
329 IAC 4.1-2-6	A	05-219	29 IR 2645						*CPH (26 IR 1962)
329 IAC 4.1-2-7	A	05-219	29 IR 2645						*CPH (26 IR 2646)
329 IAC 4.1-2-8	A	05-219	29 IR 2645						*CPH (26 IR 3073)
329 IAC 4.1-2-9	A	05-219	29 IR 2645						*CPH (26 IR 3367)
329 IAC 4.1-3-1	A	05-219	29 IR 2645						*CPH (26 IR 3671)
329 IAC 4.1-4-1	A	05-219	29 IR 2646						*CPH (27 IR 2299)
329 IAC 4.1-4-2	A	05-219	29 IR 2646						*CPH (27 IR 2300)
329 IAC 4.1-5-1	A	05-219	29 IR 2646						*ARR (27 IR 2500)
329 IAC 4.1-5-2	A	05-219	29 IR 2646						*CPH (27 IR 2521)
329 IAC 4.1-6-1	A	05-219	29 IR 2646		329 IAC 9-1-10.4	N	01-161	27 IR 3209	28 IR 177
329 IAC 4.1-6-2	A	05-219	29 IR 2647						*CPH (26 IR 1962)
329 IAC 4.1-7-1	A	05-219	29 IR 2647						*CPH (26 IR 2646)
329 IAC 4.1-7-2	A	05-219	29 IR 2647						*CPH (26 IR 3073)
329 IAC 4.1-7-3	A	05-219	29 IR 2647						*CPH (26 IR 3367)
329 IAC 4.1-7-4	A	05-219	29 IR 2648						*CPH (26 IR 3671)
329 IAC 4.1-7-5	A	05-219	29 IR 2648						*CPH (27 IR 2299)
329 IAC 4.1-8-1	A	05-219	29 IR 2648						*CPH (27 IR 2300)
329 IAC 4.1-8-2	A	05-219	29 IR 2648						*ARR (27 IR 2500)
329 IAC 4.1-8-3	A	05-219	29 IR 2648						*CPH (27 IR 2521)
								27 IR 3177	28 IR 146

Rules Affected by Volumes 28 and 29

329 IAC 9-1-10.6	N	01-161	26 IR 1209	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-1-25	A	01-161	26 IR 1210	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
			27 IR 3178	28 IR 146				27 IR 3178	28 IR 146
329 IAC 9-1-10.8	N	01-161	26 IR 1210	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-1-27	A	01-161	26 IR 1210	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
			27 IR 3178	28 IR 146				27 IR 3178	28 IR 147
329 IAC 9-1-14	A	01-161	26 IR 1210	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-1-29.1	R	01-161	26 IR 1239	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
			27 IR 3178	28 IR 146				27 IR 3209	28 IR 177
329 IAC 9-1-14.1	R	01-161	26 IR 1239	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-1-36	A	01-161	26 IR 1210	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
			27 IR 3209	28 IR 177				27 IR 3179	28 IR 147
329 IAC 9-1-14.3	N	01-161	26 IR 1210	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-1-36.5	N	01-161	27 IR 3179	28 IR 147
			27 IR 3178	28 IR 146	329 IAC 9-1-39.5	N	01-161	26 IR 1211	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
329 IAC 9-1-14.5	N	01-161	26 IR 1210	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-1-41	R	01-161	26 IR 1239	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
			27 IR 3178	28 IR 146				27 IR 3179	28 IR 147
329 IAC 9-1-14.7	N	01-161	26 IR 1210	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-1-41.1	R	01-161	26 IR 1239	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
			27 IR 3178	28 IR 146				27 IR 3209	28 IR 177

Rules Affected by Volumes 28 and 29

329 IAC 9-1-41.5	N	01-161	26 IR 1211	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-3-1	A	01-161	26 IR 1216	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
			27 IR 3179	28 IR 147				27 IR 3184	28 IR 152
329 IAC 9-1-42.1	R	01-161	26 IR 1239	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-3-2	N	01-161	26 IR 1218	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
			27 IR 3209	28 IR 177				27 IR 3187	28 IR 155
329 IAC 9-1-47	A	01-161	26 IR 1211	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-3.1-1	A	01-161	26 IR 1218	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
			27 IR 3179	28 IR 147				27 IR 3187	28 IR 155
329 IAC 9-1-47.1	A	01-161	26 IR 1211	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-3.1-2	A	01-161	26 IR 1219	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
			27 IR 3179	28 IR 147				27 IR 3187	28 IR 155
329 IAC 9-2-1	A	01-161	26 IR 1211	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-3.1-3	A	01-161	26 IR 1219	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
			27 IR 3179	28 IR 148				27 IR 3187	28 IR 155
329 IAC 9-2-2	A	01-161	26 IR 1214	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-3.1-4	A	01-161	26 IR 1219	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
			27 IR 3179	28 IR 148				27 IR 3188	28 IR 156
329 IAC 9-2.1-1	A	01-161	26 IR 1215	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)				26 IR 1220	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
			27 IR 3182	28 IR 150				27 IR 3188	28 IR 156
			27 IR 3183	*ERR (28 IR 608) 28 IR 151				27 IR 3189	28 IR 157

Rules Affected by Volumes 28 and 29

329 IAC 9-4-4	A	01-161	26 IR 1221	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-5-5.1	A	01-161	26 IR 1224	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
329 IAC 9-5-1	A	01-161	26 IR 1221	27 IR 3189 28 IR 158 *CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-5-6	A	01-161	26 IR 1226	27 IR 3193 28 IR 161 *CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
329 IAC 9-5-2	A	01-161	26 IR 1223	27 IR 3190 28 IR 158 *CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-5-7	A	01-161	26 IR 1227	27 IR 3196 28 IR 164 *CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
329 IAC 9-5-3.1	R	01-161	26 IR 1239	27 IR 3191 28 IR 160 *CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-6-1	A	01-161	26 IR 1229	27 IR 3196 28 IR 165 *CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
329 IAC 9-5-3.2	N	01-161	26 IR 1223	27 IR 3209 28 IR 177 *CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-6-2	R	01-161	26 IR 1239	27 IR 3199 28 IR 168 *CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
329 IAC 9-5-4.1	R	01-161	26 IR 1239	27 IR 3192 28 IR 160 *CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-6-2.5	N	01-161	26 IR 1230	27 IR 3209 28 IR 177 *CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
329 IAC 9-5-4.2	N	01-161	26 IR 1224	27 IR 3209 28 IR 177 *CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 9-6-3	A	01-161	26 IR 1234	27 IR 3200 28 IR 168 *CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)
			27 IR 3192	28 IR 160				27 IR 3204	28 IR 172

Rules Affected by Volumes 28 and 29

329 IAC 9-6-4	A	01-161	26 IR 1234	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 10-15-4 329 IAC 10-20-14.1 329 IAC 10-36-19 329 IAC 11-3-2 329 IAC 11-8-2.5 329 IAC 11-19-3 329 IAC 11-20-1 329 IAC 12-8-4	A	03-286	27 IR 3696	*ERR (29 IR 1561) *ERR (28 IR 608) *ERR (28 IR 608) *ERR (28 IR 608) *ERR (28 IR 608) *ERR (28 IR 608) *ERR (27 IR 4023) *GRAT (28 IR 2204) 28 IR 2127
			27 IR 3204	28 IR 173	329 IAC 12-8-5	A	03-286	27 IR 3697	*GRAT (28 IR 2204) 28 IR 2128
329 IAC 9-6-5	A	01-161	26 IR 1235	*ERR (28 IR 1184) *CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	329 IAC 12-9-2	A	03-286	27 IR 3698	*GRAT (28 IR 2204) 28 IR 2128
					329 IAC 13-3-1	A	03-312	27 IR 4115	28 IR 2666
						A	05-66	29 IR 1265	*CPH (29 IR 1582)
					329 IAC 13-3-4	N	03-312	27 IR 4116	28 IR 2668
					329 IAC 13-6-5	A	05-66	29 IR 1267	*CPH (29 IR 1582)
					329 IAC 13-7-4	A	05-66	29 IR 1267	*CPH (29 IR 1582)
					329 IAC 13-8-4	A	05-66	29 IR 1268	*CPH (29 IR 1582)
					329 IAC 13-9-5	A	03-312	27 IR 4117	28 IR 2669
329 IAC 9-7-1	A	01-161	27 IR 3205 26 IR 1235	28 IR 173 *CPH (26 IR 1962) *CPH (26 IR 2646)	329 IAC 15-1-1				*ERR (28 IR 214)
				*CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	TITLE 345 INDIANA STATE BOARD OF ANIMAL HEALTH				
					345 IAC 1-1.5	N	05-315	29 IR 3082	
					345 IAC 1-2.5	N	04-248	28 IR 1818	28 IR 3554
					345 IAC 1-3-1.5	A	05-315	29 IR 3083	
					345 IAC 1-3-4	A	05-315	29 IR 3084	
					345 IAC 1-3-6.5	R	04-147	27 IR 4136	28 IR 2687
					345 IAC 1-3-7	A	04-147	27 IR 4120	28 IR 2671
					345 IAC 1-3-9	R	04-147	27 IR 4136	28 IR 2687
329 IAC 9-7-2	A	01-161	27 IR 3205 26 IR 1236	28 IR 173 *CPH (26 IR 1962) *CPH (26 IR 2646)	345 IAC 1-3-10 345 IAC 1-3-17 345 IAC 1-3-19	A	04-147 05-216 05-216	27 IR 4121 29 IR 852 29 IR 852	28 IR 2672 29 IR 2523 29 IR 2523
				*CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	345 IAC 1-3-20	R	05-41	28 IR 3648	*GRAT (29 IR 2058)
									29 IR 1552
					345 IAC 1-3-31	A	04-287	28 IR 1833	28 IR 3569
					345 IAC 1-5-3	A	05-90	28 IR 3652	*GRAT (29 IR 2059)
									29 IR 1556
					345 IAC 1-6-2	A	06-30	29 IR 3092	
					345 IAC 1-6-3	A	06-30	29 IR 3092	
329 IAC 9-7-4	A	01-161	27 IR 3206 26 IR 1237	28 IR 174 *CPH (26 IR 1962) *CPH (26 IR 2646)	345 IAC 1-7 345 IAC 2-4.1 345 IAC 2-6-1	N R A	05-121 04-147 05-315	29 IR 847 27 IR 4136 29 IR 3085	29 IR 2518 28 IR 2687
				*CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	345 IAC 2.5 345 IAC 2.5-3-2 345 IAC 3-4-3 345 IAC 4-4-1 345 IAC 5-1-1	N A A A R	04-147 05-177 05-315 04-135 05-41	27 IR 4121 29 IR 849 29 IR 3088 27 IR 4118 28 IR 3648	28 IR 2672 29 IR 2520
									28 IR 1473
									*GRAT (29 IR 2058)
					345 IAC 5-1-2	R	05-41	28 IR 3648	29 IR 1552
									*GRAT (29 IR 2058)
329 IAC 9-7-5	A	01-161	27 IR 3207 27 IR 3209	28 IR 175 28 IR 177	345 IAC 5-2	N	05-41	28 IR 3633	29 IR 1552 *GRAT (29 IR 2058)
329 IAC 9-7-6	R	01-161	26 IR 1239	*CPH (26 IR 1962) *CPH (26 IR 2646) *CPH (26 IR 3073) *CPH (26 IR 3367) *CPH (26 IR 3671) *CPH (27 IR 2299) *CPH (27 IR 2300) *ARR (27 IR 2500) *CPH (27 IR 2521)	345 IAC 5-3	N	05-41	28 IR 3641	29 IR 1537 *GRAT (29 IR 2058)
					345 IAC 5-4	N	05-41	28 IR 3642	29 IR 1545 *GRAT (29 IR 2058)
					345 IAC 5-5	N	05-41	28 IR 3644	29 IR 1546 *GRAT (29 IR 2058)
					345 IAC 5-6	N	05-41	28 IR 3645	29 IR 1548 *GRAT (29 IR 2058)
					345 IAC 5-7	N	05-41	28 IR 3646	29 IR 1549 *GRAT (29 IR 2058)
329 IAC 9-8-13			27 IR 3209	28 IR 177					29 IR 1550
329 IAC 10-2-112	A	04-256	28 IR 1301	*ERR (28 IR 2391) 28 IR 2670	345 IAC 6-2	N	04-158	28 IR 1000	28 IR 2353
329 IAC 10-8-2				*ERR (28 IR 608)	345 IAC 7-3.5-2	A	05-315	29 IR 3088	
329 IAC 10-9-2				*ERR (28 IR 608)	345 IAC 7-4.5	N	04-248	28 IR 1820	28 IR 3556
329 IAC 10-9-4				*ERR (28 IR 608)	345 IAC 7-5-1	A	05-315	29 IR 3090	
				*ERR (28 IR 1485)	345 IAC 7-5-2.3	N	05-315	29 IR 3090	
329 IAC 10-11-6.5	N	04-256	28 IR 1301	28 IR 2670	345 IAC 7-5-2.5	A	05-315	29 IR 3091	

Rules Affected by Volumes 28 and 29

345 IAC 7-5-12	A	04-147	27 IR 4135	28 IR 2687
345 IAC 7-5-15.1	A	04-16	27 IR 2797	28 IR 559
	R	05-315	29 IR 3091	
345 IAC 7-5-17	R	05-216	29 IR 853	29 IR 2523
345 IAC 7-5-18	R	05-216	29 IR 853	29 IR 2523
345 IAC 7-5-20	R	05-315	29 IR 3091	
345 IAC 7-5-22	A	04-16	27 IR 2798	28 IR 559
345 IAC 7-5-25.6	R	05-315	29 IR 3091	
345 IAC 8-2-1.1	A	04-286	28 IR 1821	28 IR 3557
345 IAC 8-2-1.5	A	04-286	28 IR 1823	28 IR 3560
345 IAC 8-2-1.6	N	04-286	28 IR 1824	28 IR 3560
345 IAC 8-2-1.7	A	04-286	28 IR 1824	28 IR 3560
345 IAC 8-2-1.9	A	04-286	28 IR 1825	28 IR 3561
345 IAC 8-2-4	A	04-286	28 IR 1826	28 IR 3562
345 IAC 8-3-1	A	04-286	28 IR 1828	28 IR 3564
345 IAC 8-3-2	A	04-286	28 IR 1829	28 IR 3565
345 IAC 8-3-12	N	04-286	28 IR 1829	28 IR 3565
345 IAC 8-4-1	A	04-286	28 IR 1830	28 IR 3566
345 IAC 9-2.1-1	A	05-70	28 IR 3648	*GRAT (29 IR 2058) 29 IR 1552
345 IAC 9-12-2	A	05-70	28 IR 3649	*GRAT (29 IR 2058) 29 IR 1553
345 IAC 9-20-2	A	05-70	28 IR 3650	*GRAT (29 IR 2058) 29 IR 1554
345 IAC 9-21.5	N	05-70	28 IR 3650	*GRAT (29 IR 2058) 29 IR 1554
345 IAC 10-2-5	N	04-135	27 IR 4119	28 IR 1473
345 IAC 10-2.1-1	A	04-135	27 IR 4119	28 IR 1474
	A	05-70	28 IR 3650	*GRAT (29 IR 2058) 29 IR 1554

TITLE 355 STATE CHEMIST OF THE STATE OF INDIANA

355 IAC 2-1-1	A	04-312	28 IR 1838	28 IR 3570
355 IAC 2-1-6	A	04-312	28 IR 1838	28 IR 3571
355 IAC 2-2-1	A	04-312	28 IR 1839	28 IR 3571
355 IAC 2-2-1.5	N	04-312	28 IR 1839	28 IR 3571
355 IAC 2-2-6	A	04-312	28 IR 1839	28 IR 3571
355 IAC 2-2-9	A	04-312	28 IR 1839	28 IR 3571
355 IAC 2-2-10	A	04-312	28 IR 1839	28 IR 3571
355 IAC 2-2-13	A	04-312	28 IR 1840	28 IR 3572
355 IAC 2-2-14	A	04-312	28 IR 1840	28 IR 3572
355 IAC 2-2-15	A	04-312	28 IR 1840	28 IR 3572
355 IAC 2-2-17	A	04-312	28 IR 1840	28 IR 3572
355 IAC 2-3-4	A	04-312	28 IR 1840	28 IR 3572
355 IAC 2-3-6	A	04-312	28 IR 1841	28 IR 3573
355 IAC 2-3-8	A	04-312	28 IR 1841	28 IR 3573
355 IAC 2-3-11	A	04-312	28 IR 1841	28 IR 3573
355 IAC 2-3-12	A	04-312	28 IR 1841	28 IR 3573
355 IAC 2-4-1	A	04-312	28 IR 1842	28 IR 3574
355 IAC 2-5-1	A	04-312	28 IR 1842	28 IR 3575
355 IAC 2-5-2	A	04-312	28 IR 1843	28 IR 3575
355 IAC 2-5-3	A	04-312	28 IR 1844	28 IR 3576
355 IAC 2-5-4	A	04-312	28 IR 1844	28 IR 3576
355 IAC 2-5-6	A	04-312	28 IR 1844	28 IR 3576
355 IAC 2-5-8	A	04-312	28 IR 1844	28 IR 3576
355 IAC 2-5-12	A	04-312	28 IR 1845	28 IR 3577
355 IAC 2-5-12.5	A	04-312	28 IR 1845	28 IR 3577
355 IAC 2-5-13	A	04-312	28 IR 1846	28 IR 3578
355 IAC 2-5-14	R	04-312	28 IR 1846	28 IR 3578
355 IAC 2-6-1.5	A	04-312	28 IR 1846	28 IR 3578
355 IAC 2-6-2	R	04-312	28 IR 1846	28 IR 3578
355 IAC 2-8	R	04-312	28 IR 1846	28 IR 3578
355 IAC 2-9-1	A	04-312	28 IR 1846	28 IR 3578
355 IAC 4-0.5-1.5	N	06-63	29 IR 3415	
355 IAC 4-1-1.1	A	06-63	29 IR 3415	
355 IAC 4-1-2.1	A	06-63	29 IR 3415	
355 IAC 4-1-3	A	06-63	29 IR 3416	
355 IAC 4-1-4	A	06-63	29 IR 3417	
355 IAC 4-2-2	A	04-309	28 IR 1834	29 IR 6

355 IAC 4-2-8	A	04-309	28 IR 1834	29 IR 6
355 IAC 4-5-1	A	04-310	28 IR 1835	29 IR 7
355 IAC 4-5-2	A	04-310	28 IR 1836	29 IR 7
355 IAC 4-5-3	A	04-310	28 IR 1836	29 IR 8
355 IAC 4-5-4	R	04-310	28 IR 1836	29 IR 8
355 IAC 4-5-5	R	04-310	28 IR 1836	29 IR 8
355 IAC 4-5-6	R	04-310	28 IR 1836	29 IR 8
355 IAC 4-5-11	R	04-310	28 IR 1836	29 IR 8
355 IAC 4-6-1	A	04-311	28 IR 1837	29 IR 8
355 IAC 4-6-2	R	04-311	28 IR 1837	29 IR 9
355 IAC 4-6-3	A	04-311	28 IR 1837	29 IR 8
355 IAC 4-6-4	R	04-311	28 IR 1838	29 IR 9
355 IAC 4-6-6	R	04-311	28 IR 1838	29 IR 9
355 IAC 4-6-10	R	04-311	28 IR 1838	29 IR 9

TITLE 357 INDIANA PESTICIDE REVIEW BOARD

357 IAC 1-6-1	A	04-160	28 IR 253	28 IR 1689
357 IAC 1-6-2	A	04-160	28 IR 254	28 IR 1690
357 IAC 1-6-3	R	04-160	28 IR 257	28 IR 1693
357 IAC 1-6-4	A	04-160	28 IR 256	28 IR 1692
357 IAC 1-6-5	A	04-160	28 IR 256	28 IR 1692
357 IAC 1-6-6	A	04-160	28 IR 256	28 IR 1693
357 IAC 1-6-7	N	04-160	28 IR 257	28 IR 1693
357 IAC 1-6-8	N	04-160	28 IR 257	28 IR 1693
357 IAC 1-7-1	A	04-159	28 IR 249	28 IR 1685
357 IAC 1-7-2	A	04-159	28 IR 250	28 IR 1686
357 IAC 1-7-3	R	04-159	28 IR 252	28 IR 1689
357 IAC 1-7-4	A	04-159	28 IR 251	28 IR 1687
357 IAC 1-7-5	A	04-159	28 IR 252	28 IR 1688
357 IAC 1-7-6	A	04-159	28 IR 252	28 IR 1688
357 IAC 1-7-7	N	04-159	28 IR 252	28 IR 1688
357 IAC 1-7-8	N	04-159	28 IR 252	28 IR 1689
357 IAC 1-8	RA	05-171		29 IR 1381
357 IAC 1-12	N	05-215	29 IR 853	29 IR 2523

TITLE 405 OFFICE OF THE SECRETARY OF FAMILY AND SOCIAL SERVICES

405 IAC 1-1-3.1	N	04-321	28 IR 2196	*NRA (28 IR 3321) 28 IR 3579
405 IAC 1-1-5	A	04-178	28 IR 258	*NRA (28 IR 1497) 28 IR 2129
405 IAC 1-1.5-1	A	04-142	27 IR 3699	*NRA (28 IR 619) 28 IR 815
				*ERR (28 IR 970)
405 IAC 1-1.5-2	A	04-178	28 IR 259	*NRA (28 IR 1497) 28 IR 2131
405 IAC 1-1-6	N	04-142	27 IR 3699	*NRA (28 IR 619) 28 IR 816
				*ERR (28 IR 970)
405 IAC 1-5-1	A	04-219	28 IR 655	*NRA (28 IR 1497) 28 IR 2134
405 IAC 1-11.5-2	A	05-200	29 IR 637	*NRA (29 IR 1580) 29 IR 1901
405 IAC 1-12-27	N	05-113	28 IR 3654	*AWR (29 IR 821)
405 IAC 1-14.5-27	N	05-114	28 IR 3655	*ARR (29 IR 1216)
			29 IR 1269	*AROC (29 IR 2054)
405 IAC 1-14.6-2	A	05-112	29 IR 1731	*AROC (29 IR 2054) *NRA (29 IR 2251) 29 IR 2975
405 IAC 1-14.6-5	A	05-112	29 IR 1734	*AROC (29 IR 2054) *NRA (29 IR 2251) 29 IR 2978
405 IAC 1-14.6-7	A	05-112	29 IR 1735	*AROC (29 IR 2054) *NRA (29 IR 2251) 29 IR 2978
405 IAC 1-14.6-9	A	05-112	29 IR 1737	*AROC (29 IR 2054) *NRA (29 IR 2251) 29 IR 2980

Rules Affected by Volumes 28 and 29

405 IAC 1-14.6-18	A	05-112	29 IR 1739	*AROC (29 IR 2054) *NRA (29 IR 2251) 29 IR 2982	TITLE 407 OFFICE OF THE CHILDREN'S HEALTH INSURANCE PROGRAM				
405 IAC 1-14.6-23	N	05-114	28 IR 3655	*ARR (29 IR 1216)	407 IAC 1	RA	06-76		29 IR 3424
			29 IR 1269	*AROC (29 IR 2054)	407 IAC 2	RA	06-76		29 IR 3424
	N	05-112		†† 29 IR 2983	407 IAC 2-2-3	A	05-155	28 IR 3656	29 IR 1213
405 IAC 1-14.6-24	N	05-112	29 IR 1740	*AROC (29 IR 2054) *NRA (29 IR 2251) 29 IR 2983	407 IAC 2-3-1	A	05-156	28 IR 3657	29 IR 1213
					407 IAC 3	RA	06-76		29 IR 3424
405 IAC 1-14.6-25	N	05-112	29 IR 1741	*AROC (29 IR 2054) *NRA (29 IR 2251) 29 IR 2984	TITLE 410 INDIANA STATE DEPARTMENT OF HEALTH				
405 IAC 2-2-3	A	04-319	28 IR 1847	*NRA (28 IR 2752) 29 IR 9	410 IAC 1-2.3-47	A	05-189	29 IR 2290	*AROC (29 IR 2671)
405 IAC 2-3-10	A	03-263	27 IR 1210	*ARR (27 IR 4024) *NRA (27 IR 4044) 28 IR 178	410 IAC 1-2.3-48	A	05-189	29 IR 2293	*AROC (29 IR 2671)
	A	04-321	28 IR 2196	*NRA (28 IR 3321) 28 IR 3579	410 IAC 1-2.3-87	R	05-189	29 IR 2300	*AROC (29 IR 2671)
405 IAC 2-9-5	A	04-319	28 IR 1848	*NRA (28 IR 2752) 29 IR 10	410 IAC 1-2.4	N	04-100	28 IR 2806	*AROC (28 IR 1561)
405 IAC 5-1-5	A	04-178	28 IR 260	*NRA (28 IR 1497) 28 IR 2131	410 IAC 1-4-1.1	A	05-259	29 IR 1750	29 IR 798
405 IAC 5-3-13	A	04-178	28 IR 260	*NRA (28 IR 1497) 28 IR 2132	410 IAC 1-4-4.3	A	05-259	29 IR 1750	29 IR 2536
	A	05-220	29 IR 639	*NRA (29 IR 1580) 29 IR 1903	410 IAC 1-4-8	A	05-259	29 IR 1750	29 IR 2537
405 IAC 5-4-4	N	05-294	29 IR 1990	*NRA (29 IR 2585) 29 IR 3354	410 IAC 1-6	RA	05-20	28 IR 2458	28 IR 3661
405 IAC 5-5-1	A	05-220	29 IR 640	*NRA (29 IR 1580) 29 IR 1904	410 IAC 3.6	N	05-19	29 IR 870	*AROC (29 IR 898)
405 IAC 5-9-1	A	04-178	28 IR 261	*NRA (28 IR 1497) 28 IR 2132	410 IAC 5-11	R	05-190	29 IR 2311	29 IR 2985
405 IAC 5-14-1	A	06-5	29 IR 3095		410 IAC 5.2	N	05-190	29 IR 2301	*AROC (29 IR 2671)
405 IAC 5-14-3	A	06-5	29 IR 3096		410 IAC 6-7.2-28				*ERR (28 IR 1695)
405 IAC 5-19-1	A	04-178	28 IR 261	*NRA (28 IR 1497) 28 IR 2133	410 IAC 6-7.2-29				*ERR (28 IR 2391)
405 IAC 5-19-3	A	03-207	27 IR 267	*AROC (27 IR 2342)	410 IAC 6-9-3				*ERR (28 IR 1695)
405 IAC 5-19-10	A	04-178	28 IR 262	*NRA (28 IR 1497) 28 IR 2134	410 IAC 6-12-0.5	N	03-276	27 IR 3212	28 IR 818
405 IAC 5-22-8	A	05-200	29 IR 638	*NRA (29 IR 1580) 29 IR 1902	410 IAC 6-12-1	A	03-276	27 IR 3212	28 IR 818
405 IAC 5-24-4	A	05-76	28 IR 3653	*NRA (29 IR 575) 29 IR 1212	410 IAC 6-12-2	R	03-276	27 IR 3216	28 IR 821
405 IAC 5-24-5	A	05-76	28 IR 3653	*NRA (29 IR 575) 29 IR 1212	410 IAC 6-12-3	A	03-276	27 IR 3213	28 IR 818
405 IAC 5-26-5	A	04-178	28 IR 262	*NRA (28 IR 1497) 28 IR 2134	410 IAC 6-12-3.1	N	03-276	27 IR 3213	28 IR 818
405 IAC 5-38	N	06-29	29 IR 3097		410 IAC 6-12-3.2	N	03-276	27 IR 3213	28 IR 818
405 IAC 6-2-5	A	04-95	27 IR 3210	*NRA (27 IR 4044) 28 IR 179	410 IAC 6-12-4	A	03-276	27 IR 3213	28 IR 818
405 IAC 6-3-3	A	04-95	27 IR 3210	*NRA (27 IR 4044) 28 IR 180	410 IAC 6-12-5	R	03-276	27 IR 3216	28 IR 821
405 IAC 6-4-2	A	04-95	27 IR 3210	*NRA (27 IR 4044) 28 IR 180	410 IAC 6-12-6	R	03-276	27 IR 3216	28 IR 821
405 IAC 6-4-3	A	04-95	27 IR 3211	*NRA (27 IR 4044) 28 IR 180	410 IAC 6-12-7	A	03-276	27 IR 3213	28 IR 818
405 IAC 6-5-1	A	04-95	27 IR 3211	*NRA (27 IR 4044) 28 IR 181	410 IAC 6-12-8	A	03-276	27 IR 3213	28 IR 819
405 IAC 6-5-2	A	04-95	27 IR 3211	*NRA (27 IR 4044) 28 IR 181	410 IAC 6-12-9	A	03-276	27 IR 3214	28 IR 820
405 IAC 6-5-3	A	04-95	27 IR 3211	*NRA (27 IR 4044) 28 IR 181	410 IAC 6-12-10	A	03-276	27 IR 3215	28 IR 820
405 IAC 6-5-4	A	04-95	27 IR 3212	*NRA (27 IR 4044) 28 IR 181	410 IAC 6-12-11	A	03-276	27 IR 3215	28 IR 820
405 IAC 6-5-6	A	04-95	27 IR 3212	*NRA (27 IR 4044) 28 IR 182	410 IAC 6-12-12	A	03-276	27 IR 3215	28 IR 820
405 IAC 6-10	N	05-209	29 IR 854	*NRA (29 IR 2251) 29 IR 2524	410 IAC 6-12-13	A	03-276	27 IR 3215	28 IR 820
405 IAC 8	N	05-209	29 IR 856	*NRA (29 IR 2251) 29 IR 2526	410 IAC 6-12-14	A	03-276	27 IR 3215	28 IR 821
					410 IAC 6-12-15	R	03-276	27 IR 3216	28 IR 821
					410 IAC 6-12-17	N	03-276	27 IR 3216	28 IR 821
					410 IAC 7-20	R	04-60	27 IR 3301	28 IR 906
					410 IAC 7-21-34				*ERR (28 IR 1695)
					410 IAC 7-22-15	A	05-320	29 IR 3100	
					410 IAC 7-23-1	A	04-62	27 IR 3301	28 IR 908
					410 IAC 7-24	N	04-60	27 IR 3216	28 IR 822
					410 IAC 15-1.1-1	A	05-193	29 IR 1742	*ERR (28 IR 1485)
					410 IAC 15-1.1-2.5	N	05-193	29 IR 1743	*AROC (29 IR 2672)
					410 IAC 15-1.1-3.3	N	05-193	29 IR 1743	*CPH (29 IR 3038)
					410 IAC 15-1.1-3.7	N	05-193	29 IR 1743	*AROC (29 IR 2672)
					410 IAC 15-1.1-8.5	N	05-193	29 IR 1743	*CPH (29 IR 3038)
					410 IAC 15-1.1-13.1	N	05-193	29 IR 1743	*AROC (29 IR 2672)
					410 IAC 15-1.1-13.2	N	05-193	29 IR 1743	*CPH (29 IR 3038)
					410 IAC 15-1.1-13.3	N	05-193	29 IR 1743	*AROC (29 IR 2672)
					410 IAC 15-1.1-13.4	N	05-193	29 IR 1743	*CPH (29 IR 3038)
					410 IAC 15-1.1-13.5	N	05-193	29 IR 1744	*AROC (29 IR 2672)
									*CPH (29 IR 3038)

Rules Affected by Volumes 28 and 29

410 IAC 15-1.1-13.6	N	05-193	29 IR 1744	*AROC (29 IR 2672) *CPH (29 IR 3038)	410 IAC 26-6-2	N	05-321	29 IR 2326	
410 IAC 15-1.1-14.2	N	05-193	29 IR 1744	*AROC (29 IR 2672) *CPH (29 IR 3038)	410 IAC 27	N	05-93	29 IR 66	*GRAT (29 IR 2059) 29 IR 1904
410 IAC 15-1.1-15.5	N	05-193	29 IR 1744	*AROC (29 IR 2672) *CPH (29 IR 3038)	410 IAC 27-1-1	A	05-321	29 IR 2328	
410 IAC 15-1.1-20	N	05-193	29 IR 1744	*AROC (29 IR 2672) *CPH (29 IR 3038)	410 IAC 27-1-1.5	N	05-321	29 IR 2328	
410 IAC 15-1.1-21	N	05-193	29 IR 1744	*AROC (29 IR 2672) *CPH (29 IR 3038)	410 IAC 27-1-2.5	N	05-321	29 IR 2328	
410 IAC 15-1.1-22	N	05-193	29 IR 1744	*AROC (29 IR 2672) *CPH (29 IR 3038)	410 IAC 27-1-3.5	N	05-321	29 IR 2328	
410 IAC 15-1.1-23	N	05-193	29 IR 1745	*AROC (29 IR 2672) *CPH (29 IR 3038)	410 IAC 27-1-9.5	N	05-321	29 IR 2328	
410 IAC 15-1.4-2.2	N	05-193	29 IR 1745	*AROC (29 IR 2672) *CPH (29 IR 3038)	410 IAC 27-1-13.4	N	05-321	29 IR 2328	
410 IAC 15-2.1	RA	05-20	28 IR 2458	28 IR 3661	410 IAC 27-1-13.5	N	05-321	29 IR 2328	
410 IAC 15-2.2	RA	05-20	28 IR 2458	28 IR 3661	410 IAC 27-1-13.6	N	05-321	29 IR 2328	
410 IAC 15-2.3	RA	05-20	28 IR 2458	28 IR 3661	410 IAC 27-1-13.7	N	05-321	29 IR 2329	
410 IAC 15-2.4	RA	05-20	28 IR 2458	28 IR 3661	410 IAC 27-1-13.8	N	05-321	29 IR 2329	
410 IAC 15-2.4-3	N	05-321	29 IR 2322		410 IAC 27-1-13.9	N	05-321	29 IR 2329	
410 IAC 15-2.5	RA	05-20	28 IR 2458	28 IR 3661	410 IAC 27-1-15.5	N	05-321	29 IR 2329	
410 IAC 15-2.6	RA	05-20	28 IR 2458	28 IR 3661	410 IAC 27-1-16.5	N	05-321	29 IR 2329	
410 IAC 15-2.6-1				*ERR (28 IR 1695)	410 IAC 27-1-21.5	N	05-321	29 IR 2329	
410 IAC 15-2.7	RA	05-20	28 IR 2458	28 IR 3661	410 IAC 27-1-23	N	05-321	29 IR 2329	
410 IAC 16.2-1.1-19.3	N	04-7	27 IR 2542	28 IR 189	410 IAC 27-1-24	N	05-321	29 IR 2330	
410 IAC 16.2-3.1-2	A	03-297	27 IR 2536	28 IR 182	410 IAC 27-6-2	N	05-321	29 IR 2330	
	A	04-7	27 IR 2542	28 IR 189	410 IAC 28	N	05-192	29 IR 1271	*AWR (29 IR 2549)
410 IAC 16.2-3.1-21				*ERR (28 IR 1695)	410 IAC 29	N	05-189	29 IR 2294	*AROC (29 IR 2671)
410 IAC 16.2-3.1-53	N	04-7	27 IR 2545	28 IR 192	TITLE 412 INDIANA HEALTH FACILITIES COUNCIL				
410 IAC 16.2-5-1.1	A	03-297	27 IR 2539	28 IR 185	412 IAC 2-1-2.1	A	05-35	28 IR 3341	29 IR 799
410 IAC 16.2-5-1.4	A	04-7	27 IR 2547	28 IR 193	412 IAC 2-1-10	A	05-35	28 IR 3341	29 IR 800
410 IAC 16.2-5-1.5				*ERR (28 IR 1695)	412 IAC 2-1-13	R	05-35	28 IR 3342	29 IR 801
410 IAC 16.2-5-1.6				*ERR (28 IR 1695)	412 IAC 2-1-14	A	05-35	28 IR 3342	29 IR 800
410 IAC 16.2-5-5.1				*ERR (28 IR 1695)	TITLE 414 HOSPITAL COUNCIL				
410 IAC 16.2-5-13	N	04-7	27 IR 2548	28 IR 194	414 IAC 1-1-3	N	05-95	29 IR 103	*GRAT (29 IR 2372) 29 IR 2538
410 IAC 17-10-1	A	05-260	29 IR 2313		414 IAC 1-1-4	N	05-95	29 IR 103	*GRAT (29 IR 2372) 29 IR 2538
410 IAC 17-12-1	A	05-260	29 IR 2316		TITLE 440 DIVISION OF MENTAL HEALTH AND ADDICTION				
410 IAC 17-12-3	A	05-260	29 IR 2317		440 IAC 7.5-1-1	A	04-229	28 IR 657	*NRA (28 IR 1497) 28 IR 2356
410 IAC 17-13-1	A	05-260	29 IR 2318		440 IAC 7.5-2-1	A	04-229	28 IR 660	*NRA (28 IR 1497) 28 IR 2359
410 IAC 17-13-2	N	05-260	29 IR 2319		440 IAC 7.5-2-8	A	04-229	28 IR 661	*NRA (28 IR 1497) 28 IR 2359
410 IAC 17-13-3	N	05-260	29 IR 2319		440 IAC 7.5-2-12	A	04-229	28 IR 661	*NRA (28 IR 1497) 28 IR 2360
410 IAC 17-16-1	A	05-260	29 IR 2320		440 IAC 7.5-2-13	A	04-229	28 IR 662	*NRA (28 IR 1497) 28 IR 2361
410 IAC 21-3-6	R	04-161	28 IR 657	28 IR 2356	440 IAC 7.5-3-3	A	04-229	28 IR 663	*NRA (28 IR 1497) 28 IR 2362
410 IAC 21-3-7	A	05-256	29 IR 1748	*ARR (29 IR 3028) *CPH (29 IR 3038)	440 IAC 7.5-3-4	A	04-229	28 IR 664	*NRA (28 IR 1497) 28 IR 2363
410 IAC 21-3-8	A	04-161	28 IR 656	28 IR 2355	440 IAC 7.5-3-7	A	04-229	28 IR 664	*NRA (28 IR 1497) 28 IR 2363
410 IAC 21-3-9	A	04-161	28 IR 656	28 IR 2355	440 IAC 7.5-4-4	A	04-229		*NRA (28 IR 1497) 28 IR 2363
	A	05-256	29 IR 1748	*ARR (29 IR 3028) *CPH (29 IR 3038)	440 IAC 7.5-4-7	A	04-229	28 IR 664	*NRA (28 IR 1497) 28 IR 2364
410 IAC 26	N	05-94	29 IR 85	*ARR (29 IR 1940) *AROC (29 IR 2055) *GRAT (29 IR 2060) *GRAT (29 IR 3108) 29 IR 3355	440 IAC 7.5-5-1	A	04-229	28 IR 665	*NRA (28 IR 1497) 28 IR 2364
410 IAC 26-1-1	A	05-321	29 IR 2324		440 IAC 7.5-8-1	A	04-229	28 IR 666	*NRA (28 IR 1497) 28 IR 2365
410 IAC 26-1-3.5	N	05-321	29 IR 2324		440 IAC 7.5-8-2	A	04-229	28 IR 666	*NRA (28 IR 1497) 28 IR 2365
410 IAC 26-1-4.6	N	05-321	29 IR 2324		440 IAC 7.5-8-3	A	04-229	28 IR 666	*NRA (28 IR 1497) 28 IR 2365
410 IAC 26-1-4.8	N	05-321	29 IR 2324		440 IAC 7.5-9-1	A	04-229	28 IR 666	*NRA (28 IR 1497) 28 IR 2365
410 IAC 26-1-9.5	N	05-321	29 IR 2325		440 IAC 7.5-9-2	A	04-229	28 IR 666	*NRA (28 IR 1497) 28 IR 2366
410 IAC 26-1-12.5	N	05-321	29 IR 2325						
410 IAC 26-1-12.6	N	05-321	29 IR 2325						
410 IAC 26-1-12.7	N	05-321	29 IR 2325						
410 IAC 26-1-12.8	N	05-321	29 IR 2325						
410 IAC 26-1-12.9	N	05-321	29 IR 2325						
410 IAC 26-1-13.5	N	05-321	29 IR 2325						
410 IAC 26-1-17.5	N	05-321	29 IR 2326						
410 IAC 26-1-17.8	N	05-321	29 IR 2326						
410 IAC 26-1-19	N	05-321	29 IR 2326						

Rules Affected by Volumes 28 and 29

440 IAC 7.5-9-3	A	04-229	28 IR 667	*NRA (28 IR 1497) 28 IR 2366	470 IAC 3-1.1-6	A	04-77	27 IR 2838	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
440 IAC 7.5-10-1	A	04-229	28 IR 667	*NRA (28 IR 1497) 28 IR 2366					*NRA (28 IR 1196)
440 IAC 7.5-10-2	A	04-229	28 IR 667	*NRA (28 IR 1497) 28 IR 2366	470 IAC 3-1.1-7.2	A	04-77	27 IR 2838	*AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
440 IAC 7.5-10-3	N	04-229	28 IR 667	*NRA (28 IR 1497) 28 IR 2367					*NRA (28 IR 1196)
440 IAC 7.5-11	N	04-229	28 IR 667	*NRA (28 IR 1497) 28 IR 2367					*AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
TITLE 460 DIVISION OF DISABILITY, AGING, AND REHABILITATIVE SERVICES					470 IAC 3-1.1-7.4	A	04-77	27 IR 2839	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
460 IAC 1-3.4	N	04-75	28 IR 1002	*NRA (28 IR 1497) *AROC (28 IR 2461)					*NRA (28 IR 1196)
460 IAC 1-8-3	A	04-199	28 IR 1007	*NRA (28 IR 1497) 28 IR 2690	470 IAC 3-1.1-8	A	04-77	27 IR 2839	*AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
460 IAC 1-8-11	N	04-199	28 IR 1007	*NRA (28 IR 1497) 28 IR 2691					*NRA (28 IR 1196)
460 IAC 1-8-12	N	04-199	28 IR 1008	*NRA (28 IR 1497) 28 IR 2691	470 IAC 3-1.1-9	R	04-77	27 IR 2857	*AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
460 IAC 1-8-13	N	04-199	28 IR 1008	*NRA (28 IR 1497) 28 IR 2691					*NRA (28 IR 1196)
460 IAC 1-10	N	03-231	27 IR 3303	*NRA (28 IR 233) 28 IR 910	470 IAC 3-1.1-10	A	04-77	27 IR 2839	*AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
460 IAC 1-11	N	04-136	28 IR 1004	*NRA (28 IR 1497) 28 IR 2687					*NRA (28 IR 1196)
460 IAC 1.1	N	03-245	27 IR 2799	*AROC (27 IR 3344) *NRA (28 IR 233) *GRAT (28 IR 2204) 28 IR 912	470 IAC 3-1.1-12	A	04-77	27 IR 2839	*AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
460 IAC 1.2	N	05-119	29 IR 1991	*AROC (29 IR 2055)					*NRA (28 IR 1196)
460 IAC 2-2.1	N	04-76	27 IR 3701	*NRA (28 IR 233) 28 IR 2368					*AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
460 IAC 3.5-2-3	N	04-269	28 IR 1303	*AWR (28 IR 1697)	470 IAC 3-1.1-12.5	A	04-77	27 IR 2839	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
TITLE 465 DEPARTMENT OF CHILD SERVICES									*NRA (28 IR 1196)
465 IAC 2-9-31	A	04-316	29 IR 2008	*NRA (29 IR 3036)					*AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
465 IAC 2-9-32	A	04-316	29 IR 2008	*NRA (29 IR 3036)	470 IAC 3-1.1-13	A	04-77	27 IR 2839	*NRA (28 IR 1196)
465 IAC 2-9-57	A	04-316	29 IR 2008	*NRA (29 IR 3036)					*AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
465 IAC 2-9-58	A	04-316	29 IR 2008	*NRA (29 IR 3036)					*NRA (28 IR 1196)
465 IAC 2-9-59	A	04-316	29 IR 2009	*NRA (29 IR 3036)	470 IAC 3-1.1-14	A	04-77	27 IR 2840	*AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
465 IAC 2-10-31	A	04-316	29 IR 2010	*NRA (29 IR 3036)					*NRA (28 IR 1196)
465 IAC 2-10-32	A	04-316	29 IR 2010	*NRA (29 IR 3036)					*AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
465 IAC 2-10-57	A	04-316	29 IR 2010	*NRA (29 IR 3036)					*NRA (28 IR 1196)
465 IAC 2-10-58	A	04-316	29 IR 2011	*NRA (29 IR 3036)					*AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
465 IAC 2-10-59	A	04-316	29 IR 2012	*NRA (29 IR 3036)					*NRA (28 IR 1196)
465 IAC 2-12-57	A	04-316	29 IR 2012	*NRA (29 IR 3036)					*AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
465 IAC 2-13-57	A	04-316	29 IR 2013	*NRA (29 IR 3036)					*NRA (28 IR 1196)
TITLE 470 DIVISION OF FAMILY RESOURCES					470 IAC 3-1.1-15	A	04-77	27 IR 2840	*AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
470 IAC 3-1.1-0.5	A	04-77	27 IR 2837	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)					*NRA (28 IR 1196)
470 IAC 3-1.1-1	A	04-77	27 IR 2838	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3-1.1-16	A	04-77	27 IR 2840	*AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
470 IAC 3-1.1-2	A	04-77	27 IR 2838	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3-1.1-20	A	04-77	27 IR 2840	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
470 IAC 3-1.1-4	A	04-77	27 IR 2838	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3-1.1-20.1	N	04-77	27 IR 2840	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)

Rules Affected by Volumes 28 and 29

[illegible]

Rules Affected by Volumes 28 and 29

470 IAC 3-1.1-47	A	04-77	27 IR 2852	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3-1.3-3	N	04-77	27 IR 2855	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
470 IAC 3-1.1-48	A	04-77	27 IR 2852	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3-1.3-4	N	04-77	27 IR 2856	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
470 IAC 3-1.1-50	N	04-77	27 IR 2853	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3-1.3-5	N	04-77	27 IR 2856	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
470 IAC 3-1.1-51	N	04-77	27 IR 2853	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3-1.3-6	N	04-77	27 IR 2856	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
470 IAC 3-1.2-2	A	04-77	27 IR 2853	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3-1.3-7	N	04-77	27 IR 2856	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)
470 IAC 3-1.2-3	A	04-77	27 IR 2853	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3-4.8	N	03-232	27 IR 1626	*AROC (27 IR 2882) *NRA (27 IR 4044)
470 IAC 3-1.2-3.2	N	04-77	27 IR 2853	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3-18	N	03-233	27 IR 1627	28 IR 196 *AROC (27 IR 3345) *NRA (28 IR 233)
470 IAC 3-1.2-4	A	04-77	27 IR 2854	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3.1-1-10	A	05-201	29 IR 104	28 IR 950 *NRA (29 IR 1580)
470 IAC 3-1.2-5	A	04-77	27 IR 2854	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3.1-1-18	A	05-201	29 IR 104	29 IR 2181 *NRA (29 IR 1580)
470 IAC 3-1.2-6	A	04-77	27 IR 2854	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3.1-1-25	A	05-201	29 IR 104	29 IR 2181 *NRA (29 IR 1580)
470 IAC 3-1.2-7	A	04-77	27 IR 2855	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3.1-1-26	A	05-201	29 IR 104	29 IR 2181 *NRA (29 IR 1580)
470 IAC 3-1.2-8	N	04-77	27 IR 2855	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3.1-3-1	A	05-201	29 IR 105	29 IR 2181 *NRA (29 IR 1580)
470 IAC 3-1.3-1	A	04-77	27 IR 2855	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3.1-4-2	A	05-201	29 IR 106	29 IR 2182 *NRA (29 IR 1580)
470 IAC 3-1.3-2	N	04-77	27 IR 2855	*NRA (28 IR 1196) *AROC (28 IR 1317) *ARR (28 IR 2140) *GRAT (28 IR 2205) *AWR (28 IR 2393)	470 IAC 3.1-7-1	A	05-201	29 IR 106	29 IR 2183 *NRA (29 IR 1580)
					470 IAC 3.1-7-2	A	05-201	29 IR 107	29 IR 2183 *NRA (29 IR 1580)
					470 IAC 3.1-7-3	R	05-201	29 IR 109	29 IR 2186 *NRA (29 IR 1580)
					470 IAC 3.1-11-2	A	05-201	29 IR 107	29 IR 2184 *NRA (29 IR 1580)
					470 IAC 3.1-11-4	A	05-201	29 IR 107	29 IR 2184 *NRA (29 IR 1580)
					470 IAC 3.1-12-2	A	05-201	29 IR 108	29 IR 2185 *NRA (29 IR 1580)
					470 IAC 3.1-12-7	A	05-201	29 IR 108	29 IR 2185 *NRA (29 IR 1580)
					470 IAC 3.1-15-10	A	05-201	29 IR 109	29 IR 2186 *NRA (29 IR 1580)
					TITLE 511 INDIANA STATE BOARD OF EDUCATION				
					511 IAC 1-2.5-1				*ERR (28 IR 3306)
					511 IAC 1-3-1	A	04-101	27 IR 3305	28 IR 965 *ERR (28 IR 3306)
					511 IAC 1-3-2				*ERR (28 IR 3306)
					511 IAC 1-6-1				*ERR (28 IR 3306)
					511 IAC 1-6-2				*ERR (28 IR 3306)
					511 IAC 1-6-3				*ERR (28 IR 3306)
					511 IAC 1-6-4				*ERR (28 IR 3306)

Rules Affected by Volumes 28 and 29

511 IAC 1-6-5				*ERR (28 IR 3306)	511 IAC 6.2-4-1			*ERR (28 IR 3307)
511 IAC 1-7-1				*ERR (28 IR 3306)	511 IAC 6.2-4-2			*ERR (28 IR 3307)
511 IAC 1-8-2				*ERR (28 IR 3306)	511 IAC 6.2-4-4			*ERR (28 IR 3307)
511 IAC 1-8-7				*ERR (28 IR 3306)	511 IAC 6.2-6-2			*ERR (28 IR 3307)
511 IAC 1-8-11				*ERR (28 IR 3306)	511 IAC 6.2-6-3			*ERR (28 IR 3307)
511 IAC 1-9	RA	04-47	27 IR 2879	28 IR 323	511 IAC 6.2-6-7			*ERR (28 IR 3307)
511 IAC 4-4-3				*ERR (28 IR 3306)	511 IAC 6.2-6-10			*ERR (28 IR 3307)
511 IAC 5-1-1				*ERR (28 IR 3306)	511 IAC 6.2-7-2			*ERR (28 IR 3307)
511 IAC 5-2-4				*ERR (28 IR 3306)	511 IAC 7-17-16			*ERR (28 IR 3307)
511 IAC 5-2-4.5	N	04-214	28 IR 668	28 IR 2692	511 IAC 7-18-1			*ERR (28 IR 3307)
511 IAC 5-3-2				*ERR (28 IR 3306)	511 IAC 7-18-2			*ERR (28 IR 3307)
511 IAC 6-7-1	RA	04-47	27 IR 2879	28 IR 323	511 IAC 7-27-4			*ERR (28 IR 3308)
511 IAC 6-7-2				*ERR (28 IR 3306)	511 IAC 8	RA	04-47 27 IR 2879	28 IR 323
511 IAC 6-7-6	RA	04-47	27 IR 2879	28 IR 323	511 IAC 8-1-1			*ERR (28 IR 3308)
				*ERR (28 IR 3306)	511 IAC 9-1-0.5			*ERR (28 IR 3308)
				*ERR (28 IR 3306)	511 IAC 9-1-1			*ERR (28 IR 3308)
511 IAC 6-7-6.1				28 IR 959	511 IAC 9-1-2			*ERR (28 IR 3308)
511 IAC 6-7-6.5	A	04-36	27 IR 2552	29 IR 801	511 IAC 9-2-2			*ERR (28 IR 3308)
511 IAC 6-7-1	N	04-277	28 IR 1303	*AWR (28 IR 2992)	511 IAC 9-5-2			*ERR (28 IR 3308)
511 IAC 6-7-1.4.5	N	04-276	28 IR 1849	28 IR 3052	511 IAC 9-5-4			*ERR (28 IR 3308)
511 IAC 6-9-1	RA	05-15	28 IR 2459	*ERR (28 IR 3306)	511 IAC 9-6-1			*ERR (28 IR 3308)
511 IAC 6-10-1				*ERR (28 IR 3306)	511 IAC 10-6-1			*ERR (28 IR 3308)
511 IAC 6.1-1-1				*ERR (28 IR 3306)	511 IAC 10-6-3			*ERR (28 IR 3308)
511 IAC 6.1-1-2				*ERR (28 IR 3306)	511 IAC 10-6-5			*ERR (28 IR 3308)
511 IAC 6.1-1-4				*ERR (28 IR 3306)	511 IAC 11-7-3			*ERR (28 IR 3308)
511 IAC 6.1-1-9				*ERR (28 IR 3306)	511 IAC 12-2-4			*ERR (28 IR 3308)
511 IAC 6.1-1-13.5				28 IR 323				
511 IAC 6.1-2-2.5	RA	04-47	27 IR 2879	*ERR (28 IR 3306)	TITLE 512 DEPARTMENT OF EDUCATION			
511 IAC 6.1-2-4				*ERR (28 IR 3306)	512 IAC	N	06-39 29 IR 2332	
511 IAC 6.1-2-5				*ERR (28 IR 3306)				
511 IAC 6.1-5-1				*ERR (28 IR 3306)	TITLE 514 INDIANA SCHOOL FOR THE DEAF BOARD			
511 IAC 6.1-5-2.5				*ERR (28 IR 3306)	514 IAC	N	03-298 27 IR 1634	28 IR 197
511 IAC 6.1-5-3				*ERR (28 IR 3306)				
511 IAC 6.1-5-4	RA	04-47	27 IR 2879	28 IR 323	TITLE 515 PROFESSIONAL STANDARDS, ADVISORY BOARD			
				*ERR (28 IR 3306)	OF THE DIVISION OF			
				*ERR (28 IR 3307)	515 IAC 1-1-89			*ERR (28 IR 3308)
511 IAC 6.1-5-5				29 IR 1556	515 IAC 1-1-93			*ERR (28 IR 3308)
511 IAC 6.1-5.1-1	A	04-317	28 IR 2198	28 IR 960	515 IAC 1-2-2	R	05-339 29 IR 1754	
511 IAC 6.1-5.1-2	A	04-36	27 IR 2553	28 IR 960	515 IAC 1-2-17			*ERR (28 IR 3308)
511 IAC 6.1-5.1-3	A	04-36	27 IR 2553	28 IR 961	515 IAC 1-2-18			*ERR (28 IR 3308)
511 IAC 6.1-5.1-4	A	04-36	27 IR 2554	28 IR 962	515 IAC 1-4-1	A	03-320 27 IR 2558	*ARR (28 IR 610)
511 IAC 6.1-5.1-5	A	04-36	27 IR 2555	28 IR 962				28 IR 1475
511 IAC 6.1-5.1-6	A	04-36	27 IR 2555	28 IR 963				*ERR (28 IR 3308)
511 IAC 6.1-5.1-8	A	04-36	27 IR 2556	28 IR 964	515 IAC 1-4-2	A	03-320 27 IR 2558	*ARR (28 IR 610)
511 IAC 6.1-5.1-9	A	04-36	27 IR 2557	29 IR 1557				28 IR 1475
	A	04-317	28 IR 2199	28 IR 957				*ERR (28 IR 3308)
511 IAC 6.1-5.1-10.1	A	04-22	27 IR 2550	29 IR 1558	515 IAC 1-6-1			*ERR (28 IR 3308)
	A	04-317	28 IR 2200	29 IR 1560	515 IAC 1-6-4			*ERR (28 IR 3308)
511 IAC 6.1-5.1-11	A	04-317	28 IR 2202	*ERR (28 IR 3307)	515 IAC 1-6-6			*ERR (28 IR 3308)
511 IAC 6.1-6-1				*ERR (28 IR 3307)	515 IAC 1-7-13			*ERR (28 IR 3308)
511 IAC 6.1-6-2				*ERR (28 IR 3307)	515 IAC 1-7-16			*ERR (28 IR 3308)
511 IAC 6.1-8-1				*ERR (28 IR 3307)	515 IAC 2-1-3			*ERR (28 IR 3308)
511 IAC 6.1-8-4				*ERR (28 IR 3307)	515 IAC 2-1-4			*ERR (28 IR 3308)
511 IAC 6.1-9-4				*ERR (28 IR 3307)	515 IAC 4-1-2			*ERR (28 IR 3308)
511 IAC 6.1-10-1				*ERR (28 IR 3307)	515 IAC 4-1-3			*ERR (28 IR 3308)
511 IAC 6.1-10-3				*ERR (28 IR 3307)	515 IAC 4-2-6			*ERR (28 IR 3308)
511 IAC 6.1-10-5				*ERR (28 IR 3307)	515 IAC 4-2-7			*ERR (28 IR 3308)
511 IAC 6.2-1-1				*ERR (28 IR 3307)	515 IAC 5-1-4			*ERR (28 IR 3308)
511 IAC 6.2-2-2				*ERR (28 IR 3307)	515 IAC 8-1-1			*ERR (28 IR 3308)
511 IAC 6.2-2-4				*ERR (28 IR 3307)				
511 IAC 6.2-2-5				*ERR (28 IR 3307)		A	05-338 29 IR 1751	
511 IAC 6.2-2-6				*ERR (28 IR 3307)	515 IAC 8-1-21	A	05-338 29 IR 1752	
511 IAC 6.2-2-7				*ERR (28 IR 3307)	515 IAC 8-1-23	A	03-321 27 IR 2330	*ARR (28 IR 610)
511 IAC 6.2-2-8				*ERR (28 IR 3307)				28 IR 1477
511 IAC 6.2-2-9				*ERR (28 IR 3307)	515 IAC 8-1-35	A	05-338 29 IR 1752	
511 IAC 6.2-2-11				*ERR (28 IR 3307)	515 IAC 8-1-42	A	03-321 27 IR 2330	*ARR (28 IR 610)
511 IAC 6.2-2-12				*ERR (28 IR 3307)				28 IR 1478
511 IAC 6.2-2.5-4				*ERR (28 IR 3307)	515 IAC 9-1-1			*ERR (28 IR 3308)
511 IAC 6.2-2.5-9				*ERR (28 IR 3307)		A	05-339 29 IR 1753	
511 IAC 6.2-3-1				*ERR (28 IR 3307)	515 IAC 9-1-2	A	05-339 29 IR 1754	
511 IAC 6.2-3-3				*ERR (28 IR 3307)	515 IAC 9-1-18			*ERR (28 IR 3309)

Rules Affected by Volumes 28 and 29

515 IAC 9-1-19				*ERR (28 IR 3309)	646 IAC 2-1-4	A	05-228	29 IR 643	
515 IAC 9-1-22	A	03-322	27 IR 2331	*ARR (28 IR 610)				29 IR 886	
				28 IR 1479	646 IAC 2-1-9	R	05-228	29 IR 649	
515 IAC 10	N	04-197	28 IR 263	*ARR (28 IR 2991)				29 IR 891	
515 IAC 12	N	04-141	27 IR 3703	28 IR 2135	646 IAC 2-1-13	A	05-228	29 IR 644	
515 IAC 12-1-0.5	N	05-340	29 IR 1755					29 IR 886	
515 IAC 12-1-1	A	05-340	29 IR 1755		646 IAC 2-1-15	R	05-228	29 IR 649	
515 IAC 12-1-3	A	05-340	29 IR 1755					29 IR 891	
					646 IAC 2-1-16	R	05-228	29 IR 649	
TITLE 540 INDIANA EDUCATION SAVINGS AUTHORITY								29 IR 891	
540 IAC 1-1-11	RA	04-54	27 IR 2880	*CPH (27 IR 3096)	646 IAC 2-1-17	R	05-228	29 IR 649	
				28 IR 324				29 IR 891	
540 IAC 1-1-17	RA	04-54	27 IR 2880	*CPH (27 IR 3096)	646 IAC 2-1-19	A	05-228	29 IR 644	
				28 IR 324				29 IR 887	
					646 IAC 2-1-20	A	05-228	29 IR 644	
TITLE 570 INDIANA COMMISSION ON PROPRIETARY EDUCATION								29 IR 887	
570 IAC 1-1-1	A	05-178	29 IR 111		646 IAC 2-1-21	R	05-228	29 IR 649	
570 IAC 1-2-3	A	05-178	29 IR 114					29 IR 891	
570 IAC 1-2-4	A	05-178	29 IR 114		646 IAC 2-1-23	R	05-228	29 IR 649	
570 IAC 1-3-1	A	05-178	29 IR 114					29 IR 891	
570 IAC 1-3-2	A	05-178	29 IR 115		646 IAC 2-1-24	A	05-228	29 IR 644	
570 IAC 1-3-3	A	05-178	29 IR 116					29 IR 887	
570 IAC 1-4-1	A	05-178	29 IR 116		646 IAC 2-1-27	A	05-228	29 IR 645	
570 IAC 1-4-2	A	05-178	29 IR 117					29 IR 888	
570 IAC 1-4-3	A	05-178	29 IR 118		646 IAC 2-2-2	A	05-228	29 IR 645	
570 IAC 1-4-4	A	05-178	29 IR 119					29 IR 888	
570 IAC 1-5-2	A	05-178	29 IR 119		646 IAC 2-3	R	05-228	29 IR 649	
570 IAC 1-5-3	A	05-178	29 IR 120					29 IR 891	
570 IAC 1-5-4	A	05-178	29 IR 120		646 IAC 2-4	R	05-228	29 IR 649	
570 IAC 1-5-5	A	05-178	29 IR 120					29 IR 891	
570 IAC 1-5-6	A	05-178	29 IR 120		646 IAC 2-5-1	R	05-228	29 IR 649	
570 IAC 1-5-7	A	05-178	29 IR 121					29 IR 891	
570 IAC 1-6-1	A	05-178	29 IR 121		646 IAC 2-5-2	A	05-228	29 IR 646	
570 IAC 1-6-2	A	05-178	29 IR 121					29 IR 889	
570 IAC 1-6-3	A	05-178	29 IR 121		646 IAC 2-6-1	A	05-228	29 IR 647	
570 IAC 1-6-4	A	05-178	29 IR 121					29 IR 890	
570 IAC 1-6-6	A	05-178	29 IR 122		646 IAC 2-7-2	R	05-228	29 IR 649	
570 IAC 1-8-3	A	05-178	29 IR 122					29 IR 891	
570 IAC 1-8-4.5	A	05-178	29 IR 123		646 IAC 2-7-3	A	05-228	29 IR 647	
570 IAC 1-8-5.5	N	05-178	29 IR 123					29 IR 890	
570 IAC 1-8-7	A	05-178	29 IR 123		646 IAC 2-7-4	A	05-228	29 IR 647	
570 IAC 1-9-5	A	05-178	29 IR 124					29 IR 890	
570 IAC 1-10.1-4	A	05-178	29 IR 124		646 IAC 2-8-1	A	05-228	29 IR 648	
570 IAC 1-10.1-6	A	05-178	29 IR 125					29 IR 891	
570 IAC 1-11-4	A	05-178	29 IR 125		646 IAC 2-9-1	A	05-228	29 IR 648	
570 IAC 1-11-8	A	05-178	29 IR 125					29 IR 891	
570 IAC 1-12-1	A	05-178	29 IR 125		646 IAC 3-1-7	A	05-225	29 IR 641	
570 IAC 1-12-2	A	05-178	29 IR 126					29 IR 883	
570 IAC 1-13-1	A	05-178	29 IR 126		646 IAC 3-1-12	N	03-317	27 IR 2858	28 IR 560
570 IAC 1-13-2	A	05-178	29 IR 126		646 IAC 3-1-13	N	03-317	27 IR 2858	28 IR 561
570 IAC 1-13-3	A	05-178	29 IR 127		646 IAC 3-4-11	N	03-317	27 IR 2858	28 IR 561
570 IAC 1-13-4	A	05-178	29 IR 127		646 IAC 3-4-12	N	05-225	29 IR 642	
570 IAC 1-14-2	A	05-178	29 IR 127					29 IR 884	
570 IAC 1-14-3	A	05-178	29 IR 128		646 IAC 3-5-1	A	03-317	27 IR 2859	28 IR 561
570 IAC 1-14-4	A	05-178	29 IR 128		646 IAC 3-10-9	A	05-128	28 IR 3343	*ARR (29 IR 820)
570 IAC 1-14-10	A	05-178	29 IR 128					29 IR 882	
570 IAC 1-14-11	A	05-178	29 IR 128		646 IAC 3-10-13	A	05-128	28 IR 3343	*ARR (29 IR 820)
								29 IR 882	
TITLE 575 STATE SCHOOL BUS COMMITTEE					TITLE 655 BOARD OF FIREFIGHTING PERSONNEL STANDARDS AND EDUCATION				
575 IAC 1-1-1				*ERR (28 IR 3583)	655 IAC 1-1-1	A	05-249	29 IR 2655	
575 IAC 1-1-5				*ERR (28 IR 3583)	655 IAC 1-1-1.1	A	05-249	29 IR 2655	
575 IAC 1-5.5-1				*ERR (28 IR 3583)	655 IAC 1-1-5.1	A	04-138	28 IR 1009	*AROC (28 IR 1073)
TITLE 590 INDIANA LIBRARY AND HISTORICAL BOARD								28 IR 2693	
590 IAC 3	RA	05-89	29 IR 1382			A	04-297	28 IR 2415	*AROC (28 IR 3354)
TITLE 646 DEPARTMENT OF WORKFORCE DEVELOPMENT								29 IR 477	
646 IAC 2-1-2	R	05-228	29 IR 649			A	06-37	29 IR 2661	
			29 IR 891		655 IAC 1-1-6.1	A	05-249	29 IR 2656	

Rules Affected by Volumes 28 and 29

655 IAC 1-1-7	A	05-249	29 IR 2656	655 IAC 1-2.1-76.3	R	04-138	28 IR 1029	*AROC (28 IR 1073) 28 IR 2712
655 IAC 1-1-9	A	05-249	29 IR 2657	655 IAC 1-2.1-96	N	04-138	28 IR 1022	*AROC (28 IR 1073) 28 IR 2706
655 IAC 1-1-12	A	05-249	29 IR 2657	655 IAC 1-2.1-97	N	04-138	28 IR 1022	*AROC (28 IR 1073) 28 IR 2706
655 IAC 1-1-13	A	05-249	29 IR 2659	655 IAC 1-2.1-98	N	04-138	28 IR 1023	*AROC (28 IR 1073) 28 IR 2706
655 IAC 1-1-14	R	05-249	29 IR 2660	655 IAC 1-2.1-99	N	04-138	28 IR 1023	*AROC (28 IR 1073) 28 IR 2707
655 IAC 1-2.1-3	A	04-138	28 IR 1012	655 IAC 1-2.1-100	N	04-138	28 IR 1023	*AROC (28 IR 1073) 28 IR 2707
655 IAC 1-2.1-4	A	04-138	28 IR 1012	655 IAC 1-2.1-101	N	04-138	28 IR 1024	*AROC (28 IR 1073) 28 IR 2708
655 IAC 1-2.1-5	A	04-138	28 IR 1013	655 IAC 1-2.1-102	N	04-138	28 IR 1024	*AROC (28 IR 1073) 28 IR 2708
655 IAC 1-2.1-6	A	04-138	28 IR 1013	655 IAC 1-2.1-103	N	04-138	28 IR 1025	*AROC (28 IR 1073) 28 IR 2709
655 IAC 1-2.1-6.1	A	04-138	28 IR 1013	655 IAC 1-2.1-104	N	04-138	28 IR 1025	*AROC (28 IR 1073) 28 IR 2709
655 IAC 1-2.1-6.2	A	04-138	28 IR 1013	655 IAC 1-2.1-105	N	04-138	28 IR 1026	*AROC (28 IR 1073) 28 IR 2710
655 IAC 1-2.1-6.3	A	04-138	28 IR 1014	655 IAC 1-2.1-106	N	04-138	28 IR 1026	*AROC (28 IR 1073) 28 IR 2710
655 IAC 1-2.1-6.4	A	04-138	28 IR 1014	655 IAC 1-2.1-107	N	04-138	28 IR 1027	*AROC (28 IR 1073) 28 IR 2710
655 IAC 1-2.1-7.1	N	04-138	28 IR 1014	655 IAC 1-2.1-108	N	04-138	28 IR 1027	*AROC (28 IR 1073) 28 IR 2711
655 IAC 1-2.1-8	A	04-138	28 IR 1016	655 IAC 1-2.1-109	N	04-138	28 IR 1027	*AROC (28 IR 1073) 28 IR 2711
655 IAC 1-2.1-9	A	04-138	28 IR 1016	655 IAC 1-2.1-110	N	04-138	28 IR 1027	*AROC (28 IR 1073) 28 IR 2711
655 IAC 1-2.1-10	A	04-138	28 IR 1016	655 IAC 1-2.1-111	N	04-297	28 IR 2419	*AROC (28 IR 3354) 29 IR 481
655 IAC 1-2.1-11	A	04-138	28 IR 1017	655 IAC 1-2.1-112	N	04-297	28 IR 2423	*AROC (28 IR 3354) 29 IR 485
655 IAC 1-2.1-12	A	04-138	28 IR 1017	655 IAC 1-2.1-113	N	04-297	28 IR 2423	*AROC (28 IR 3354) 29 IR 485
655 IAC 1-2.1-13	A	04-138	28 IR 1017	655 IAC 1-2.1-114	N	04-297	28 IR 2424	*AROC (28 IR 3354) 29 IR 485
655 IAC 1-2.1-14	A	04-138	28 IR 1017	655 IAC 1-2.1-115	N	04-297	28 IR 2425	*AROC (28 IR 3354) 29 IR 486
655 IAC 1-2.1-15	A	04-138	28 IR 1017	655 IAC 1-3-8	R	03-186	27 IR 941	*AROC (27 IR 1652)
655 IAC 1-2.1-20	A	04-138	28 IR 1018	655 IAC 1-4-2	A	04-138	28 IR 1028	*AROC (28 IR 1073) 28 IR 2712
655 IAC 1-2.1-22	A	04-138	28 IR 1018	TITLE 675 FIRE PREVENTION AND BUILDING SAFETY COMMISSION				
655 IAC 1-2.1-23	A	04-138	28 IR 1018	675 IAC 12-1.1-1	A	05-108	29 IR 1317	
655 IAC 1-2.1-23.1	A	04-138	28 IR 1019	675 IAC 12-1.1-2	A	05-108	29 IR 1317	
655 IAC 1-2.1-24	A	04-138	28 IR 1019	675 IAC 12-1.1-3	A	05-108	29 IR 1317	
655 IAC 1-2.1-24.1	A	04-138	28 IR 1019	675 IAC 12-1.1-4	A	05-108	29 IR 1317	
655 IAC 1-2.1-24.2	A	04-138	28 IR 1019	675 IAC 12-1.1-5	A	05-108	29 IR 1318	
655 IAC 1-2.1-24.3	A	04-138	28 IR 1019	675 IAC 12-3-2	A	05-108	29 IR 1318	
655 IAC 1-2.1-75	A	04-138	28 IR 1020	675 IAC 12-3-6	A	05-108	29 IR 1319	
655 IAC 1-2.1-75.2	A	04-138	28 IR 1020	675 IAC 12-3-8	A	05-108	29 IR 1320	
655 IAC 1-2.1-75.3	A	04-138	28 IR 1020	675 IAC 12-3-11	A	05-108	29 IR 1320	
655 IAC 1-2.1-75.4	A	04-138	28 IR 1021	675 IAC 12-3-13	A	05-108	29 IR 1320	
655 IAC 1-2.1-75.5	A	04-138	28 IR 1021	675 IAC 12-3-14	A	05-108	29 IR 1321	
655 IAC 1-2.1-76.1	A	04-138	28 IR 1022	675 IAC 12-3-15	A	05-108	29 IR 1322	
655 IAC 1-2.1-76.2	R	04-138	28 IR 1029	675 IAC 12-4-4	A	05-108	29 IR 1322	
				675 IAC 12-4-5	A	05-108	29 IR 1322	
				675 IAC 12-4-7	A	05-108	29 IR 1322	
				675 IAC 12-4-11	A	05-108	29 IR 1323	
				675 IAC 12-5-2	A	05-108	29 IR 1324	
				675 IAC 12-5-4	A	05-108	29 IR 1325	
				675 IAC 12-5-5	A	05-108	29 IR 1325	
				675 IAC 12-5-6	A	05-108	29 IR 1326	
				675 IAC 12-5-9	A	05-108	29 IR 1327	

Rules Affected by Volumes 28 and 29

675 IAC 12-6-2	A	05-108	29 IR 1327	675 IAC 12-13-3	A	05-108	29 IR 1359	
675 IAC 12-6-3	A	05-108	29 IR 1328	675 IAC 12-13-4	A	05-108	29 IR 1359	
675 IAC 12-6-4	A	05-108	29 IR 1328	675 IAC 12-14-1	A	05-108	29 IR 1359	
675 IAC 12-6-6	A	05-108	29 IR 1331	675 IAC 13-1-4	R	05-104	29 IR 1316	
675 IAC 12-6-7	A	05-108	29 IR 1332	675 IAC 13-1-5	R	05-104	29 IR 1316	
675 IAC 12-6-8	A	05-108	29 IR 1333	675 IAC 13-1-9.5	R	05-104	29 IR 1316	
675 IAC 12-6-9	A	05-108	29 IR 1334	675 IAC 13-1-9.6	R	05-104	29 IR 1316	
675 IAC 12-6-10	A	05-108	29 IR 1335	675 IAC 13-1-22	R	05-104	29 IR 1316	
675 IAC 12-6-11	A	05-104	29 IR 1335	675 IAC 13-1-27	R	05-104	29 IR 1316	
675 IAC 12-6-12	A	05-108	29 IR 1336	675 IAC 13-1-28	R	05-104	29 IR 1316	
675 IAC 12-6-14	A	05-108	29 IR 1336	675 IAC 13-2.4-3		02-115		*ERR (28 IR 1695)
675 IAC 12-6-15	A	05-108	29 IR 1337	675 IAC 13-2.4-10	A	04-216	28 IR 1529	*AROC (29 IR 146)
675 IAC 12-6-16	A	05-108	29 IR 1338					29 IR 496
675 IAC 12-6-18	A	05-108	29 IR 1338	675 IAC 13-2.4-15		02-115		*ERR (28 IR 1695)
675 IAC 12-6-19	A	05-108	29 IR 1339	675 IAC 13-2.4-19	A	04-216	28 IR 1529	*AROC (29 IR 146)
675 IAC 12-6-20	A	05-108	29 IR 1339					29 IR 496
675 IAC 12-6-21	A	05-108	29 IR 1339	675 IAC 13-2.4-20	A	04-216	28 IR 1530	*AROC (29 IR 146)
675 IAC 12-6-23	A	05-108	29 IR 1340					29 IR 496
675 IAC 12-7-1	A	05-108	29 IR 1340	675 IAC 13-2.4-22	A	04-216	28 IR 1530	*AROC (29 IR 146)
675 IAC 12-7-2	A	05-108	29 IR 1340					29 IR 496
675 IAC 12-7-3	A	05-108	29 IR 1341	675 IAC 13-2.4-24.3	N	04-216	28 IR 1530	*AROC (29 IR 146)
675 IAC 12-7-4	A	05-108	29 IR 1341					29 IR 496
675 IAC 12-7-5	A	05-108	29 IR 1342	675 IAC 13-2.4-32.5	N	04-216	28 IR 1530	*AROC (29 IR 146)
675 IAC 12-8-1	A	05-108	29 IR 1342					29 IR 497
675 IAC 12-8-3	A	05-108	29 IR 1342	675 IAC 13-2.4-40.5	N	04-216	28 IR 1531	*AROC (29 IR 146)
675 IAC 12-8-4	A	05-108	29 IR 1343					29 IR 497
675 IAC 12-8-5	A	05-108	29 IR 1344	675 IAC 13-2.4-40.6	N	04-216	28 IR 1531	*AROC (29 IR 146)
675 IAC 12-8-6	A	05-108	29 IR 1344					29 IR 497
675 IAC 12-8-7	A	05-108	29 IR 1344	675 IAC 13-2.4-41.5	N	04-216	28 IR 1531	*AROC (29 IR 146)
675 IAC 12-8-8	A	05-108	29 IR 1345					29 IR 497
675 IAC 12-8-9	A	05-108	29 IR 1345	675 IAC 13-2.4-42.7	N	04-216	28 IR 1531	*AROC (29 IR 146)
675 IAC 12-8-10	A	05-108	29 IR 1346					29 IR 497
675 IAC 12-8-11	A	05-108	29 IR 1346	675 IAC 13-2.4-43.2	N	04-216	28 IR 1531	*AROC (29 IR 146)
675 IAC 12-8-12	A	05-108	29 IR 1347					29 IR 497
675 IAC 12-8-13	A	05-108	29 IR 1347	675 IAC 13-2.4-43.6	N	04-216	28 IR 1531	*AROC (29 IR 146)
675 IAC 12-8-14	A	05-108	29 IR 1347					29 IR 497
675 IAC 12-8-15	A	05-108	29 IR 1348	675 IAC 13-2.4-47	A	04-216	28 IR 1531	*AROC (29 IR 146)
675 IAC 12-8-17	A	05-108	29 IR 1348					29 IR 497
675 IAC 12-8-18	A	05-108	29 IR 1349	675 IAC 13-2.4-55	A	04-216	28 IR 1533	*AROC (29 IR 146)
675 IAC 12-8-19	A	05-108	29 IR 1349					29 IR 499
675 IAC 12-8-20	A	05-108	29 IR 1349	675 IAC 13-2.4-55.5	N	04-216	28 IR 1533	*AROC (29 IR 146)
675 IAC 12-8-21	A	05-108	29 IR 1350					29 IR 499
675 IAC 12-9-1	A	05-108	29 IR 1350	675 IAC 13-2.4-56.5	N	04-216	28 IR 1533	*AROC (29 IR 146)
675 IAC 12-9-2	A	05-108	29 IR 1350					29 IR 499
675 IAC 12-9-3	A	05-108	29 IR 1351	675 IAC 13-2.4-68		02-115		*ERR (28 IR 1695)
675 IAC 12-9-4	A	05-108	29 IR 1352	675 IAC 13-2.4-96.5	N	04-216	28 IR 1533	*AROC (29 IR 146)
675 IAC 12-9-5	A	05-108	29 IR 1352	675 IAC 13-2.4-105.6	N	04-216	28 IR 1533	*AROC (29 IR 146)
675 IAC 12-9-6	A	05-108	29 IR 1352					29 IR 500
675 IAC 12-9-7	A	05-108	29 IR 1353	675 IAC 13-2.4-107.3	N	04-216	28 IR 1534	*AROC (29 IR 146)
675 IAC 12-9-9	A	05-108	29 IR 1353					29 IR 500
675 IAC 12-10-8	A	05-108	29 IR 1353	675 IAC 13-2.4-107.5	N	04-216	28 IR 1534	*AROC (29 IR 146)
675 IAC 12-10-9	A	05-108	29 IR 1353					29 IR 500
675 IAC 12-11-1	A	05-108	29 IR 1354	675 IAC 13-2.4-107.6	N	04-216	28 IR 1534	*AROC (29 IR 146)
675 IAC 12-11-2	A	05-108	29 IR 1354					29 IR 500
675 IAC 12-11-3	A	05-108	29 IR 1355	675 IAC 13-2.4-118	A	04-216	28 IR 1534	*AROC (29 IR 146)
675 IAC 12-11-4	A	05-108	29 IR 1355					29 IR 500
675 IAC 12-11-5	A	05-108	29 IR 1355	675 IAC 13-2.4-118.4	N	04-216	28 IR 1534	*AROC (29 IR 146)
675 IAC 12-11-6	A	05-108	29 IR 1355					29 IR 500
675 IAC 12-11-7	R	05-108	29 IR 1360	675 IAC 13-2.4-121.5	N	04-216	28 IR 1534	*AROC (29 IR 146)
675 IAC 12-11-8	A	05-108	29 IR 1356					29 IR 500
675 IAC 12-11-9	A	05-108	29 IR 1356	675 IAC 13-2.4-122	A	04-216	28 IR 1534	*AROC (29 IR 146)
675 IAC 12-12-1	A	05-108	29 IR 1356					29 IR 500
675 IAC 12-12-2	A	05-108	29 IR 1356	675 IAC 13-2.4-122.5	N	04-216	28 IR 1535	*AROC (29 IR 146)
675 IAC 12-12-3	A	05-108	29 IR 1357					29 IR 501
675 IAC 12-12-4	A	05-108	29 IR 1357	675 IAC 13-2.4-131		02-115		*ERR (28 IR 1695)
675 IAC 12-12-5	A	05-108	29 IR 1357	675 IAC 13-2.4-132	A	04-216	28 IR 1535	*AROC (29 IR 146)
675 IAC 12-12-6	A	05-108	29 IR 1358					29 IR 501
675 IAC 12-12-7	A	05-108	29 IR 1358	675 IAC 13-2.4-132.3	N	04-216	28 IR 1535	*AROC (29 IR 146)
675 IAC 12-13-2	A	05-108	29 IR 1358					29 IR 501

Rules Affected by Volumes 28 and 29

675 IAC 13-2.4-132.5	N	04-216	28 IR 1535	*AROC (29 IR 146) 29 IR 501	675 IAC 14-4.3-227.1	N	04-273	28 IR 1852	††29 IR 808
675 IAC 13-2.4-133.5	N	04-216	28 IR 1535	*AROC (29 IR 146) 29 IR 501	675 IAC 14-4.3-227.5	N	04-273	28 IR 1852	††29 IR 808
675 IAC 13-2.4-134.5	N	04-216	28 IR 1535	*AROC (29 IR 146) 29 IR 501	675 IAC 14-4.3-227.6	N	04-273	28 IR 1852	††29 IR 808
675 IAC 13-2.4-143	A	04-216	28 IR 1535	*AROC (29 IR 146) 29 IR 501	675 IAC 14-4.3-228	A	04-273	28 IR 1852	††29 IR 808
675 IAC 13-2.4-174		02-115		*ERR (28 IR 1695)	675 IAC 14-4.3-229.5	N	04-273	28 IR 1852	††29 IR 809
675 IAC 13-2.4-180.5	N	04-216	28 IR 1536	*AROC (29 IR 146) 29 IR 502	675 IAC 14-4.3-231	A	04-273	28 IR 1853	††29 IR 809
675 IAC 13-2.4-201.5	N	04-216	28 IR 1536	*AROC (29 IR 146) 29 IR 502	675 IAC 14-4.3-233	A	04-273	28 IR 1853	††29 IR 809
675 IAC 13-2.4-201.7	N	04-216	28 IR 1536	*AROC (29 IR 146) 29 IR 502	675 IAC 14-4.3-233.5	N	04-273	28 IR 1853	††29 IR 809
675 IAC 13-2.4-210.3	N	04-216	28 IR 1536	*AROC (29 IR 146) 29 IR 502	675 IAC 14-4.3-234	A	04-273	28 IR 1853	††29 IR 810
675 IAC 13-2.4-210.5	N	04-216	28 IR 1536	*AROC (29 IR 146) 29 IR 502	675 IAC 14-4.3-235	A	04-273	28 IR 1854	††29 IR 810
675 IAC 13-2.4-213.3	N	04-216	28 IR 1536	*AROC (29 IR 146) 29 IR 502	675 IAC 14-4.3-239.5	N	04-273	28 IR 1854	††29 IR 810
675 IAC 13-2.4-213.5	N	04-216	28 IR 1536	*AROC (29 IR 146) 29 IR 502	675 IAC 14-4.3-241	A	04-273	28 IR 1854	††29 IR 810
675 IAC 13-2.4-213.7	N	04-216	28 IR 1536	*AROC (29 IR 146) 29 IR 503	675 IAC 14-4.3-241.5	N	04-273	28 IR 1854	††29 IR 810
675 IAC 13-2.4-214.2	N	04-216	28 IR 1537	*AROC (29 IR 146) 29 IR 503	675 IAC 14-4.3-242	A	04-273	28 IR 1854	††29 IR 810
675 IAC 13-2.4-214.4	N	04-216	28 IR 1537	*AROC (29 IR 146) 29 IR 503	675 IAC 14-4.3-244.5	N	04-273	28 IR 1854	††29 IR 810
675 IAC 13-2.4-214.6	N	04-216	28 IR 1537	*AROC (29 IR 146) 29 IR 503	675 IAC 14-4.3-245	R	04-273	28 IR 1859	††29 IR 815
675 IAC 13-2.4-214.7	N	04-216	28 IR 1537	*AROC (29 IR 146) 29 IR 503	675 IAC 14-4.3-247	A	04-273	28 IR 1855	††29 IR 811
675 IAC 13-2.4-222		02-115		*ERR (28 IR 1695)	675 IAC 14-4.3-247.5	N	04-273	28 IR 1855	††29 IR 811
675 IAC 13-2.4-228.5	N	04-216	28 IR 1538	*AROC (29 IR 146) 29 IR 504	675 IAC 14-4.3-248.5	N	04-273	28 IR 1855	††29 IR 811
675 IAC 14-4.2	R	04-194	28 IR 312	28 IR 3304	675 IAC 14-4.3-249.5	N	04-273	28 IR 1855	††29 IR 811
675 IAC 14-4.2-3				*ERR (28 IR 970)	675 IAC 14-4.3-251	R	04-273	28 IR 1859	††29 IR 815
675 IAC 14-4.2-19.5				*ERR (28 IR 970)	675 IAC 14-4.3-252	R	04-273	28 IR 1859	††29 IR 815
675 IAC 14-4.2-20.5				*ERR (28 IR 970)	675 IAC 14-4.3-253	R	04-273	28 IR 1859	††29 IR 815
675 IAC 14-4.2-21				*ERR (28 IR 970)	675 IAC 14-4.3-254.5	N	04-273	28 IR 1855	††29 IR 811
675 IAC 14-4.2-26.5				*ERR (28 IR 970)	675 IAC 14-4.3-254.7	N	04-273	28 IR 1855	††29 IR 811
675 IAC 14-4.2-29				*ERR (28 IR 970)	675 IAC 15-1-1	R	04-227	28 IR 1053	29 IR 29
675 IAC 14-4.2-30	A	04-8	27 IR 2333	28 IR 562	675 IAC 15-1-2	R	04-227	28 IR 1053	29 IR 29
675 IAC 14-4.2-53.7				*ERR (28 IR 970)	675 IAC 15-1-3	R	04-227	28 IR 1053	29 IR 29
675 IAC 14-4.2-69.5				*ERR (28 IR 970)	675 IAC 15-1-5	R	04-227	28 IR 1053	29 IR 29
675 IAC 14-4.2-69.6				*ERR (28 IR 970)	675 IAC 15-1-6	R	04-227	28 IR 1054	29 IR 29
675 IAC 14-4.2-73.5				*ERR (28 IR 970)	675 IAC 15-1-7	R	04-227	28 IR 1054	29 IR 29
675 IAC 14-4.2-81.2				*ERR (28 IR 970)	675 IAC 15-1-8.1	R	04-227	28 IR 1054	29 IR 29
675 IAC 14-4.2-89.2	A	04-8	27 IR 2333	28 IR 562	675 IAC 15-1-10	R	04-227	28 IR 1054	29 IR 29
675 IAC 14-4.2-89.6				*ERR (28 IR 970)	675 IAC 15-1-11	R	04-227	28 IR 1054	29 IR 29
675 IAC 14-4.2-89.8				*ERR (28 IR 970)	675 IAC 15-1-12	R	04-227	28 IR 1054	29 IR 29
675 IAC 14-4.2-107				*ERR (28 IR 970)	675 IAC 15-1-13	R	04-227	28 IR 1054	29 IR 29
675 IAC 14-4.3	N	04-194	28 IR 268	28 IR 3256	675 IAC 15-1-14	R	04-227	28 IR 1054	29 IR 29
675 IAC 14-4.3-100	A	05-348	29 IR 2043	*CPH (29 IR 3039)	675 IAC 15-1-16	R	04-227	28 IR 1054	29 IR 29
675 IAC 14-4.3-136.5	N	04-273	28 IR 1850	29 IR 806	675 IAC 15-1-17	R	04-227	28 IR 1054	29 IR 29
675 IAC 14-4.3-155.5	N	04-273	28 IR 1850	††29 IR 806	675 IAC 15-1-19	R	04-227	28 IR 1054	29 IR 29
675 IAC 14-4.3-213	A	04-273	28 IR 1850	††29 IR 815	675 IAC 15-1-20	R	04-227	28 IR 1054	29 IR 29
675 IAC 14-4.3-214	R	04-273	28 IR 1859	††29 IR 807	675 IAC 15-1-21	R	04-227	28 IR 1054	29 IR 29
675 IAC 14-4.3-214.5	N	04-273	28 IR 1850	††29 IR 807	675 IAC 15-1-22	R	04-227	28 IR 1054	29 IR 29
675 IAC 14-4.3-215	A	04-273	28 IR 1850	††29 IR 807	675 IAC 15-1.1	N	04-227	28 IR 1037	29 IR 13
675 IAC 14-4.3-216	A	04-273	28 IR 1851	††29 IR 807	675 IAC 15-1.2	N	04-227	28 IR 1039	29 IR 15
675 IAC 14-4.3-217	R	04-273	28 IR 1859	††29 IR 815	675 IAC 15-1.2-6	A	06-48	29 IR 3418	29 IR 21
675 IAC 14-4.3-219.6	N	04-273	28 IR 1851	††29 IR 807	675 IAC 15-1.3	N	04-227	28 IR 1046	29 IR 23
675 IAC 14-4.3-220.3	N	04-273	28 IR 1851	††29 IR 807	675 IAC 15-1.4	N	04-227	28 IR 1048	29 IR 25
675 IAC 14-4.3-220.6	N	04-273	28 IR 1851	††29 IR 808	675 IAC 15-1.5	N	04-227	28 IR 1049	29 IR 26
675 IAC 14-4.3-220.7	N	04-273	28 IR 1851	††29 IR 808	675 IAC 15-1.6	N	04-227	28 IR 1051	29 IR 28
675 IAC 14-4.3-220.8	N	04-273	28 IR 1852	††29 IR 808	675 IAC 15-1.7	N	04-227	28 IR 1052	29 IR 28
675 IAC 14-4.3-226.2	N	04-273	28 IR 1852	††29 IR 808	675 IAC 16-1.3	RA	05-3	28 IR 3052	29 IR 896
						RA	05-217		29 IR 896
					675 IAC 16-2	RA	05-3	28 IR 3052	29 IR 896
						RA	05-217		29 IR 815
					675 IAC 17-1.6	R	04-273	28 IR 1859	29 IR 811
					675 IAC 17-1.7	N	04-273	28 IR 1855	*ERR (28 IR 1696)
					675 IAC 18-1.4-3		02-116		*AROC (29 IR 146)
					675 IAC 18-1.4-10.5	N	04-217	28 IR 1309	29 IR 11
									*AROC (29 IR 146)
					675 IAC 18-1.4-11.5	N	04-217	28 IR 1309	29 IR 11
									*ERR (28 IR 1696)
					675 IAC 18-1.4-12		02-116		*ERR (28 IR 1696)
					675 IAC 18-1.4-27		02-116		*AROC (29 IR 146)
					675 IAC 18-1.4-32.3	N	04-217	28 IR 1309	29 IR 11
									*AROC (29 IR 146)
					675 IAC 18-1.4-32.5	N	04-217	28 IR 1309	29 IR 11
									*AROC (29 IR 146)
					675 IAC 18-1.4-49.5	N	04-217	28 IR 1309	29 IR 11

Rules Affected by Volumes 28 and 29

675 IAC 19-3	R	05-58	29 IR 2042	*CPH (29 IR 3039)	675 IAC 22-2.2-245.2	R	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 19-4	N	05-58	29 IR 2014	*CPH (29 IR 3039)					28 IR 2374
675 IAC 21-1-10	A	05-50	29 IR 2333	*CPH (29 IR 3039)	675 IAC 22-2.2-245.5	R	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 21-3-1	A	05-50	29 IR 2334	*CPH (29 IR 3039)					28 IR 2374
675 IAC 21-3-2	A	05-50	29 IR 2334	*CPH (29 IR 3039)	675 IAC 22-2.2-365.2	R	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 21-4-1	A	05-50	29 IR 2339	*CPH (29 IR 3039)					28 IR 2374
675 IAC 21-4-2	A	05-50	29 IR 2339	*CPH (29 IR 3039)	675 IAC 22-2.2-365.5	R	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 21-5-1	A	05-50	29 IR 2341	*CPH (29 IR 3039)					28 IR 2374
675 IAC 21-5-3	A	05-50	29 IR 2341	*CPH (29 IR 3039)	675 IAC 22-2.2-368.1	R	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 21-8-1	A	05-50	29 IR 2342	*CPH (29 IR 3039)	675 IAC 22-2.2-369.5	R	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 21-8-2	A	05-50	29 IR 2342	*CPH (29 IR 3039)					28 IR 2374
675 IAC 21-9	N	05-50	29 IR 2344	*CPH (29 IR 3039)	675 IAC 22-2.2-378.5	R	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 21-10	N	05-50	29 IR 2344	*CPH (29 IR 3039)					28 IR 2374
675 IAC 21-11	N	05-50	29 IR 2345	*CPH (29 IR 3039)	675 IAC 22-2.2-412.5	R	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 22-2.2-3	RA	04-19	27 IR 2339	28 IR 324					28 IR 2374
	R	05-104	29 IR 1316		675 IAC 22-2.2-437.5	R	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 22-2.2-4	RA	04-19	27 IR 2339	28 IR 324					28 IR 2374
	R	05-104	29 IR 1316		675 IAC 22-2.2-437.7	R	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 22-2.2-5	RA	04-19	27 IR 2339	28 IR 324					28 IR 2374
	R	05-104	29 IR 1316		675 IAC 22-2.2-443.5	R	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 22-2.2-6	RA	04-19	27 IR 2339	28 IR 324					28 IR 2374
	R	05-104	29 IR 1316		675 IAC 22-2.2-511.1	R	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 22-2.2-7	RA	04-19	27 IR 2339	28 IR 324	675 IAC 22-2.2-515.1	R	04-56	27 IR 2864	*CPH (28 IR 982)
	R	05-104	29 IR 1316		675 IAC 22-2.2-540	R	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 22-2.2-8	RA	04-19	27 IR 2339	28 IR 324					28 IR 2374
	R	05-104	29 IR 1316		675 IAC 22-2.3-29.5	N	04-56	27 IR 2860	*CPH (28 IR 982)
675 IAC 22-2.2-9	RA	04-19	27 IR 2339	28 IR 324					28 IR 2369
	R	05-104	29 IR 1316		675 IAC 22-2.3-35.5	N	04-56	27 IR 2860	*CPH (28 IR 982)
675 IAC 22-2.2-10	RA	04-19	27 IR 2339	28 IR 324					28 IR 2370
	R	05-104	29 IR 1316		675 IAC 22-2.3-36	A	04-56	27 IR 2860	*CPH (28 IR 982)
675 IAC 22-2.2-11	RA	04-19	27 IR 2339	28 IR 324					28 IR 2370
675 IAC 22-2.2-12	RA	04-19	27 IR 2339	28 IR 324	675 IAC 22-2.3-36.3	N	04-56	27 IR 2861	*CPH (28 IR 982)
	R	05-104	29 IR 1316						28 IR 2370
675 IAC 22-2.2-13	RA	04-19	27 IR 2339	28 IR 324	675 IAC 22-2.3-36.4	N	04-56	27 IR 2861	*CPH (28 IR 982)
	R	05-104	29 IR 1316						28 IR 2371
675 IAC 22-2.2-15	RA	04-19	27 IR 2340	28 IR 324	675 IAC 22-2.3-36.6	N	04-56	27 IR 2863	*CPH (28 IR 982)
	R	05-104	29 IR 1316						28 IR 2372
675 IAC 22-2.2-16	RA	04-19	27 IR 2340	28 IR 324	675 IAC 22-2.3-36.8	N	04-56	27 IR 2863	*CPH (28 IR 982)
	R	05-104	29 IR 1316						28 IR 2373
675 IAC 22-2.2-17	RA	04-19	27 IR 2340	28 IR 324	675 IAC 22-2.3-140.5	N	04-56	27 IR 2863	*CPH (28 IR 982)
	R	05-104	29 IR 1316						28 IR 2373
675 IAC 22-2.2-18	RA	04-19	27 IR 2340	28 IR 324	675 IAC 22-2.3-147.5	N	04-56	27 IR 2863	*CPH (28 IR 982)
	R	05-104	29 IR 1316						28 IR 2373
675 IAC 22-2.2-21	RA	04-19	27 IR 2340	28 IR 324	675 IAC 22-2.3-147.6	N	04-56	27 IR 2863	*CPH (28 IR 982)
	R	05-104	29 IR 1316						28 IR 2373
675 IAC 22-2.2-22	RA	04-19	27 IR 2340	28 IR 324	675 IAC 22-2.3-148	A	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 22-2.2-23	RA	04-19	27 IR 2340	28 IR 324					28 IR 2374
	R	05-104	29 IR 1316		675 IAC 22-2.3-148.5	N	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 22-2.2-24	RA	04-19	27 IR 2340	28 IR 324					28 IR 2374
	R	05-104	29 IR 1316		675 IAC 22-2.3-227.1	N	05-127	29 IR 1360	
675 IAC 22-2.2-25	RA	04-19	27 IR 2340	28 IR 324	675 IAC 22-2.3-228.1	N	05-127	29 IR 1360	
	R	05-104	29 IR 1316		675 IAC 22-2.3-232.1	N	05-127	29 IR 1360	
675 IAC 22-2.2-26	N	04-196	28 IR 1029	*CPH (28 IR 1498)	675 IAC 22-2.3-232.2	N	05-127	29 IR 1361	
				*AROC (28 IR 2461)	675 IAC 22-2.3-232.3	N	05-127	29 IR 1361	
				*ARR (29 IR 31)	675 IAC 22-2.3-232.4	N	05-127	29 IR 1361	
				29 IR 487	675 IAC 22-2.3-232.5	N	05-127	29 IR 1361	
675 IAC 22-2.2-49.5	R	04-56	27 IR 2864	*CPH (28 IR 982)	675 IAC 22-2.3-232.6	N	05-127	29 IR 1361	
				28 IR 2374	675 IAC 22-2.3-233.1	N	05-127	29 IR 1361	
675 IAC 22-2.2-107.1	R	04-56	27 IR 2864	*CPH (28 IR 982)	675 IAC 22-2.3-233.2	N	05-127	29 IR 1362	
675 IAC 22-2.2-134.5	R	04-56	27 IR 2864	*CPH (28 IR 982)	675 IAC 22-2.3-237.1	N	05-127	29 IR 1362	
				28 IR 2374	675 IAC 22-2.3-237.2	N	05-127	29 IR 1362	
675 IAC 22-2.2-183	RA	04-19	27 IR 2340	28 IR 324	675 IAC 22-2.3-237.3	N	05-127	29 IR 1362	
	R	04-56	27 IR 2864	*CPH (28 IR 982)	675 IAC 22-2.3-237.4	N	05-127	29 IR 1362	
				28 IR 2374	675 IAC 22-2.3-237.5	N	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 22-2.2-221.5	R	04-56	27 IR 2864	*CPH (28 IR 982)					28 IR 2374
				28 IR 2374	675 IAC 22-2.3-298.5	N	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 22-2.2-240.1	R	04-56	27 IR 2864	*CPH (28 IR 982)					28 IR 2374
675 IAC 22-2.2-241.1	R	04-56	27 IR 2864	*CPH (28 IR 982)	675 IAC 22-2.3-304.5	N	04-56	27 IR 2864	*CPH (28 IR 982)
675 IAC 22-2.2-243.1	R	04-56	27 IR 2864	*CPH (28 IR 982)					28 IR 2374

Rules Affected by Volumes 28 and 29

675 IAC 25-1-3		02-118		*ERR (28 IR 1696)	760 IAC 1-6.2-13	N	05-133	29 IR 1367	*ARR (29 IR 3028)
675 IAC 25-1-7.2	N	04-218	28 IR 1310	*AROC (29 IR 147)					*CPH (29 IR 3040)
				29 IR 12	760 IAC 1-6.2-14	N	05-133	29 IR 1367	*ARR (29 IR 3028)
675 IAC 25-1-7.4	N	04-218	28 IR 1310	*AROC (29 IR 147)					*CPH (29 IR 3040)
				29 IR 12	760 IAC 1-21-2	A	04-140	28 IR 1311	28 IR 2375
675 IAC 25-1-7.6	N	04-218	28 IR 1310	*AROC (29 IR 147)	760 IAC 1-21-3	A	04-140	28 IR 1311	28 IR 2375
				29 IR 12	760 IAC 1-21-4	A	04-140	28 IR 1311	28 IR 2375
675 IAC 25-1-9.1	N	04-218	28 IR 1310	*AROC (29 IR 147)	760 IAC 1-21-5	A	04-140	28 IR 1311	28 IR 2375
				29 IR 12	760 IAC 1-21-8	A	04-140	28 IR 1312	28 IR 2376
675 IAC 25-1-9.3	N	04-218	28 IR 1310	*AROC (29 IR 147)	760 IAC 1-21-10	N	04-140	28 IR 1313	28 IR 2376
				29 IR 12	760 IAC 1-21-11	N	04-140	28 IR 1313	28 IR 2376
675 IAC 25-1-9.5	N	04-218	28 IR 1310	*AROC (29 IR 147)	760 IAC 1-38.1-2	A	05-265	29 IR 2346	
				29 IR 12	760 IAC 1-38.1-2.5	N	05-265	29 IR 2347	
675 IAC 25-1-9.7	N	04-218	28 IR 1310\	*AROC (29 IR 147)	760 IAC 1-38.1-3	A	05-265	29 IR 2347	
				29 IR 12	760 IAC 1-38.1-4	R	05-265	29 IR 2354	
675 IAC 25-1-9.9	N	04-218	28 IR 1310	*AROC (29 IR 147)	760 IAC 1-38.1-4.3	N	05-265	29 IR 2347	
				29 IR 12	760 IAC 1-38.1-4.7	N	05-265	29 IR 2347	
675 IAC 26	N	04-196	28 IR 1031	*CPH (28 IR 1498)	760 IAC 1-38.1-5	A	05-265	29 IR 2347	
				*AROC (28 IR 2461)	760 IAC 1-38.1-5.2	N	05-265	29 IR 2347	
				*ARR (29 IR 31)	760 IAC 1-38.1-5.6	N	05-265	29 IR 2347	
				29 IR 489	760 IAC 1-38.1-5.8	N	05-265	29 IR 2348	
675 IAC 27	N	04-275	28 IR 1538	*AROC (29 IR 145)	760 IAC 1-38.1-7	A	05-265	29 IR 2348	
				29 IR 504	760 IAC 1-38.1-7.5	N	05-265	29 IR 2349	
675 IAC 28	N	05-104	29 IR 1274		760 IAC 1-38.1-8	A	05-265	29 IR 2349	
					760 IAC 1-38.1-9	A	05-265	29 IR 2349	
TITLE 680 BOILER AND PRESSURE VESSEL RULES BOARD					760 IAC 1-38.1-10	R	05-265	29 IR 2354	
680 IAC 2-1-2	A	06-124	29 IR 3419		760 IAC 1-38.1-11	A	05-265	29 IR 2349	
680 IAC 2-1-5	A	06-124	29 IR 3420		760 IAC 1-38.1-12	A	05-265	29 IR 2350	
TITLE 685 REGULATED AMUSEMENT DEVICE SAFETY BOARD					760 IAC 1-38.1-13	A	05-265	29 IR 2350	
685 IAC 1	RA	04-124	27 IR 3343	28 IR 1072	760 IAC 1-38.1-14	A	05-265	29 IR 2351	
					760 IAC 1-38.1-15	A	05-265	29 IR 2351	
TITLE 710 SECURITIES DIVISION					760 IAC 1-38.1-15.5	N	05-265	29 IR 2352	
710 IAC 1-14-4	A	06-135	29 IR 3421		760 IAC 1-38.1-16	A	05-265	29 IR 2352	
710 IAC 1-14-6	A	05-46	28 IR 3008	*CPH (28 IR 3322)	760 IAC 1-38.1-17	A	05-265	29 IR 2352	
				29 IR 1923	760 IAC 1-38.1-19	A	05-265	29 IR 2353	
710 IAC 1-22	N	05-81	28 IR 3009	*CPH (28 IR 3322)	760 IAC 1-38.1-20	A	05-265	29 IR 2353	
				29 IR 1924	760 IAC 1-38.1-21.2	N	05-265	29 IR 2353	
					760 IAC 1-38.1-21.6	N	05-265	29 IR 2353	
TITLE 750 DEPARTMENT OF FINANCIAL INSTITUTIONS					760 IAC 1-50-3	A	04-139	27 IR 4136	28 IR 1482
750 IAC 1-1-1	A	06-80		*ER (29 IR 2583)	760 IAC 1-50-4	A	04-139	27 IR 4136	28 IR 1482
					760 IAC 1-50-5	A	04-139	27 IR 4137	28 IR 1483
TITLE 760 DEPARTMENT OF INSURANCE					760 IAC 1-50-6	RA	05-86		29 IR 896
760 IAC 1-6.2-1	A	05-133	29 IR 1363	*ARR (29 IR 3028)	760 IAC 1-50-9	RA	05-86		29 IR 896
				*CPH (29 IR 3040)	760 IAC 1-50-10	RA	05-86		29 IR 896
760 IAC 1-6.2-1.5	N	05-133	29 IR 1363	*ARR (29 IR 3028)	760 IAC 1-50-11	RA	05-86		29 IR 896
				*CPH (29 IR 3040)	760 IAC 1-60-1	RA	04-143	27 IR 3706	28 IR 1072
760 IAC 1-6.2-2	A	05-133	29 IR 1364	*ARR (29 IR 3028)	760 IAC 1-60-2	RA	04-143	27 IR 3706	28 IR 1072
				*CPH (29 IR 3040)	760 IAC 1-60-4	RA	04-143	27 IR 3706	28 IR 1072
760 IAC 1-6.2-3	A	05-133	29 IR 1364	*ARR (29 IR 3028)	760 IAC 1-60-5	A	05-266	29 IR 2354	
				*CPH (29 IR 3040)	760 IAC 1-61	RA	05-86		29 IR 896
760 IAC 1-6.2-4	A	05-133	29 IR 1364	*ARR (29 IR 3028)	760 IAC 1-64	RA	05-86		29 IR 896
				*CPH (29 IR 3040)	760 IAC 1-68-1	A	05-75	29 IR 129	29 IR 2186
760 IAC 1-6.2-5	A	05-133	29 IR 1364	*ARR (29 IR 3028)	760 IAC 1-68-2	A	05-75	29 IR 130	29 IR 2187
				*CPH (29 IR 3040)	760 IAC 1-68-4	A	05-75	29 IR 132	29 IR 2189
760 IAC 1-6.2-6	A	05-133	29 IR 1365	*ARR (29 IR 3028)	760 IAC 1-68-6	A	05-75	29 IR 133	29 IR 2191
				*CPH (29 IR 3040)	760 IAC 1-68-8	A	05-75	29 IR 134	29 IR 2191
760 IAC 1-6.2-7	A	05-133	29 IR 1365	*ARR (29 IR 3028)	760 IAC 1-68-9	A	05-75	29 IR 134	29 IR 2191
				*CPH (29 IR 3040)	760 IAC 1-68-10	A	05-75	29 IR 134	29 IR 2192
760 IAC 1-6.2-8	A	05-133	29 IR 1365	*ARR (29 IR 3028)	760 IAC 1-70	N	04-39	27 IR 2560	
				*CPH (29 IR 3040)				28 IR 314	28 IR 1480
760 IAC 1-6.2-9	A	05-133	29 IR 1365	*ARR (29 IR 3028)	760 IAC 1-71	N	05-26	28 IR 2456	*AROC (28 IR 2814)
				*CPH (29 IR 3040)				28 IR 3044	29 IR 547
760 IAC 1-6.2-10	A	05-133	29 IR 1365	*ARR (29 IR 3028)	760 IAC 1-72	N	05-134	29 IR 649	29 IR 2192
				*CPH (29 IR 3040)	760 IAC 2-1-1	A	03-303	27 IR 3306	28 IR 563
760 IAC 1-6.2-11	N	05-133	29 IR 1366	*ARR (29 IR 3028)	760 IAC 2-2-1.5	N	03-303	27 IR 3306	28 IR 563
				*CPH (29 IR 3040)	760 IAC 2-2-3.1	N	03-303	27 IR 3307	28 IR 563
760 IAC 1-6.2-12	N	05-133	29 IR 1367	*ARR (29 IR 3028)	760 IAC 2-2-3.2	N	03-303	27 IR 3307	28 IR 563
				*CPH (29 IR 3040)	760 IAC 2-2-3.3	N	03-303	27 IR 3307	28 IR 564
					760 IAC 2-2-3.4	N	03-303	27 IR 3307	28 IR 564

Rules Affected by Volumes 28 and 29

760 IAC 2-2-3.5	N	03-303	27 IR 3307	28 IR 564	760 IAC 3-12-1	A	05-5	28 IR 2444	
760 IAC 2-2-3.6	N	03-303	27 IR 3307	28 IR 564				28 IR 3031	29 IR 534
760 IAC 2-2-3.7	N	03-303	27 IR 3307	28 IR 564	760 IAC 3-14-1	A	05-5	28 IR 2445	
760 IAC 2-2-3.8	N	03-303	27 IR 3308	28 IR 565				28 IR 3032	29 IR 535
760 IAC 2-2-8	A	03-303	27 IR 3308	28 IR 565	760 IAC 3-15-1	A	05-5	28 IR 2453	
760 IAC 2-3-1	A	03-303	27 IR 3308	28 IR 565				28 IR 3040	29 IR 544
760 IAC 2-3-2	A	03-303	27 IR 3308	28 IR 565	760 IAC 3-18-1	A	05-5	28 IR 2455	
760 IAC 2-3-4	A	03-303	27 IR 3309	28 IR 566				28 IR 3043	29 IR 546
760 IAC 2-3-6	A	03-303	27 IR 3310	28 IR 567					*ERR (29 IR 548)
760 IAC 2-3-7	N	03-303	27 IR 3310	28 IR 567	TITLE 804 BOARD OF REGISTRATION FOR ARCHITECTS AND LANDSCAPE ARCHITECTS				
760 IAC 2-3-8	N	03-303	27 IR 3311	28 IR 567	804 IAC 1.1-1-1	A	04-156	28 IR 1054	28 IR 2377
760 IAC 2-4-1	A	03-303	27 IR 3311	28 IR 568	804 IAC 1.1-8	N	04-156	28 IR 1055	28 IR 2378
760 IAC 2-4-2	N	03-303	27 IR 3312	28 IR 569					
				*ERR (28 IR 609)					
760 IAC 2-7-1	A	03-303	27 IR 3313	28 IR 570	TITLE 808 STATE BOXING COMMISSION				
760 IAC 2-8-1	A	03-303	27 IR 3314	28 IR 570	808 IAC 1-3-6	A	03-226	27 IR 2563	28 IR 198
760 IAC 2-8-2	A	03-303	27 IR 3314	28 IR 571	808 IAC 1-5-1	A	03-226	27 IR 2563	28 IR 198
760 IAC 2-8-3	A	03-303	27 IR 3314	28 IR 571	808 IAC 1-5-2	A	03-226	27 IR 2563	28 IR 198
760 IAC 2-8-4	A	03-303	27 IR 3315	28 IR 572	808 IAC 2-1-5	A	03-226	27 IR 2564	28 IR 198
760 IAC 2-8-6	N	03-303	27 IR 3316	28 IR 572	808 IAC 2-1-12	A	03-226	27 IR 2564	28 IR 199
760 IAC 2-9-1	A	03-303	27 IR 3316	28 IR 572	808 IAC 2-7-14	A	03-226	27 IR 2564	28 IR 199
760 IAC 2-10-1	A	03-303	27 IR 3316	28 IR 573	808 IAC 2-8-7	R	03-226	27 IR 2566	28 IR 200
760 IAC 2-13-1	A	03-303	27 IR 3317	28 IR 573	808 IAC 2-9-5	A	03-226	27 IR 2564	28 IR 199
760 IAC 2-15-1	A	03-303	27 IR 3317	28 IR 574	808 IAC 2-12-0.5	N	03-227	27 IR 2566	*ARR (28 IR 215)
				*ERR (28 IR 609)					
760 IAC 2-15.5	N	03-303	27 IR 3319	28 IR 575	808 IAC 2-12-2	N	03-227	27 IR 2567	*ARR (28 IR 215)
760 IAC 2-16-1	A	03-303	27 IR 3320	28 IR 576					28 IR 201
760 IAC 2-16.1	N	03-303	27 IR 3320	28 IR 576	808 IAC 2-12-3	N	03-227	27 IR 2567	*ARR (28 IR 215)
760 IAC 2-17-1	A	03-303	27 IR 3323	28 IR 580					28 IR 201
760 IAC 2-18-1	A	03-303	27 IR 3325	28 IR 582	808 IAC 2-12-4	N	03-227	27 IR 2567	*ARR (28 IR 215)
760 IAC 2-19-2	A	03-303	27 IR 3325	28 IR 582					28 IR 202
760 IAC 2-19.5	N	03-303	27 IR 3325	28 IR 582	808 IAC 2-12-5	N	03-227	27 IR 2567	*ARR (28 IR 215)
760 IAC 2-20-10	A	03-303	27 IR 3329	28 IR 585					28 IR 202
760 IAC 2-20-31.1	A	03-303	27 IR 3329	28 IR 586	808 IAC 2-12-6	N	03-227	27 IR 2567	*ARR (28 IR 215)
760 IAC 2-20-34	A	03-303	27 IR 3329	28 IR 586					28 IR 202
760 IAC 2-20-35	A	03-303	27 IR 3332	28 IR 589	808 IAC 2-12-7	N	03-227	27 IR 2568	*ARR (28 IR 215)
760 IAC 2-20-36.1	A	03-303	27 IR 3332	28 IR 589					28 IR 202
760 IAC 2-20-36.2	A	03-303	27 IR 3333	28 IR 590	808 IAC 2-12-8	N	03-227	27 IR 2568	*ARR (28 IR 215)
760 IAC 2-20-37.2	A	03-303	27 IR 3334	28 IR 590	808 IAC 2-18-1	A	03-226	27 IR 2565	28 IR 199
760 IAC 2-20-37.3	N	03-303	27 IR 3334	28 IR 590	808 IAC 2-22-1	A	03-226	27 IR 2565	28 IR 199
760 IAC 2-20-38.1	A	03-303	27 IR 3334	28 IR 590					
760 IAC 2-20-42	A	03-303	27 IR 3335	28 IR 591	TITLE 812 INDIANA AUCTIONEER COMMISSION				
760 IAC 3-1-1	A	05-5	28 IR 2426		812 IAC 1-1-2	A	05-37	29 IR 2044	*AROC (29 IR 2056)
			28 IR 3013	29 IR 517	812 IAC 1-1-3	A	05-37	29 IR 2044	*AROC (29 IR 2056)
760 IAC 3-2-2.5	A	05-5	28 IR 2426		812 IAC 1-1-5	R	05-37	29 IR 2047	*AROC (29 IR 2056)
			28 IR 3013	29 IR 517	812 IAC 1-1-6	R	05-37	29 IR 2047	*AROC (29 IR 2056)
760 IAC 3-2-6.1	A	05-5	28 IR 2426		812 IAC 1-1-35	A	05-37	29 IR 2044	*AROC (29 IR 2056)
			28 IR 3013	29 IR 517	812 IAC 1-1-36	R	05-37	29 IR 2047	*AROC (29 IR 2056)
760 IAC 3-2-6.2	A	05-5	28 IR 2426		812 IAC 1-1-41	A	05-37	29 IR 2045	*AROC (29 IR 2056)
			28 IR 3013	29 IR 517	812 IAC 1-1-42	A	05-37	29 IR 2045	*AROC (29 IR 2056)
760 IAC 3-2-7	A	05-5	28 IR 2426		812 IAC 1-1-43	A	05-37	29 IR 2045	*AROC (29 IR 2056)
			28 IR 3014	29 IR 517	812 IAC 3-1-1	A	05-37	29 IR 2045	*AROC (29 IR 2056)
760 IAC 3-4-1	A	05-5	28 IR 2427		812 IAC 3-1-1.1	A	05-37	29 IR 2046	*AROC (29 IR 2056)
			28 IR 3014	29 IR 518	812 IAC 3-1-6	A	05-37	29 IR 2046	*AROC (29 IR 2056)
760 IAC 3-5-1	A	05-5	28 IR 2427		812 IAC 3-1-10	A	05-37	29 IR 2046	*AROC (29 IR 2056)
			28 IR 3014	29 IR 518	812 IAC 3-1-11	A	05-37	29 IR 2046	*AROC (29 IR 2056)
760 IAC 3-6-1	A	05-5	28 IR 2428		812 IAC 3-1-13	A	05-37	29 IR 2047	*AROC (29 IR 2056)
			28 IR 3016	29 IR 519	TITLE 816 BOARD OF BARBER EXAMINERS				
760 IAC 3-7-1	A	05-5	28 IR 2432		816 IAC 1-2-11	A	05-146	29 IR 893	
			28 IR 3019	29 IR 523	816 IAC 1-2-18	A	05-323	29 IR 1756	
760 IAC 3-8-1	A	05-5	28 IR 2434		816 IAC 1-3-1	R	05-146	29 IR 895	
			28 IR 3021	29 IR 525	816 IAC 1-3-4	A	05-146	29 IR 894	
760 IAC 3-9-1	A	05-5	28 IR 2437		816 IAC 1-3-6	A	05-146	29 IR 894	
			28 IR 3024	29 IR 528	816 IAC 1-4-1	A	05-146	29 IR 894	
760 IAC 3-9-2	A	05-5	28 IR 2437		816 IAC 1-5	N	05-146	29 IR 895	
			28 IR 3024	29 IR 528	TITLE 820 STATE BOARD OF COSMETOLOGY EXAMINERS				
760 IAC 3-11-1	A	05-5	28 IR 2439		820 IAC 2-2-2	R	05-137	29 IR 656	
			28 IR 3026	29 IR 530	820 IAC 4-1-7	A	05-68	28 IR 3045	*AWR (28 IR 3584)
				*ERR (29 IR 548)	820 IAC 4-1-9	A	05-68	28 IR 3045	*AWR (28 IR 3584)

Rules Affected by Volumes 28 and 29

820 IAC 4-1-11	A	05-68	28 IR 3045	*AWR (28 IR 3584)	844 IAC 6-6-1	R	03-261	27 IR 1642	*CPH (27 IR 2300)	
820 IAC 4-1-12	A	05-68	28 IR 3045	*AWR (28 IR 3584)					28 IR 209	
820 IAC 4-3-1	A	04-254	28 IR 1059	28 IR 2382	844 IAC 6-6-2	R	03-261	27 IR 1642	*CPH (27 IR 2300)	
820 IAC 4-4-8	A	05-68	28 IR 3046	*AWR (28 IR 3584)					28 IR 209	
820 IAC 4-4-8.1	N	05-68	28 IR 3046	*AWR (28 IR 3584)	844 IAC 6-6-3	A	03-261	27 IR 1638	*CPH (27 IR 2300)	
820 IAC 5-1-20	A	05-137	29 IR 654						28 IR 206	
820 IAC 6	R	06-108	29 IR 3101		844 IAC 6-6-4	A	03-261	27 IR 1639	*CPH (27 IR 2300)	
820 IAC 6-1-2	A	05-137	29 IR 654						28 IR 206	
820 IAC 6-1-5	A	05-137	29 IR 655		844 IAC 6-7-2	A	03-261	27 IR 1639	*CPH (27 IR 2300)	
820 IAC 7	N	05-137	29 IR 655	29 IR 2195					28 IR 207	
					844 IAC 10-4-1	A	03-329	27 IR 2568	28 IR 211	
TITLE 828 STATE BOARD OF DENTISTRY					844 IAC 10-4-3	A	06-13	29 IR 2355		
828 IAC 0.5-2-3	A	04-233	28 IR 670	*AROC (28 IR 1073)	844 IAC 12-5-4	A	04-17	28 IR 316	28 IR 1693	
					28 IR 2713					
	A	05-226	29 IR 1371	29 IR 2538	TITLE 845 BOARD OF PODIATRIC MEDICINE					
828 IAC 0.5-2-4	A	05-226	29 IR 1371	29 IR 2539	845 IAC 1-5-3	A	04-134	28 IR 317	28 IR 2716	
828 IAC 1-1-1	A	05-226	29 IR 1371	29 IR 2539						
828 IAC 1-1-2	A	05-226	29 IR 1372	29 IR 2540	TITLE 848 INDIANA STATE BOARD OF NURSING					
828 IAC 1-1-3	A	05-226	29 IR 1372	29 IR 2540	848 IAC 1-1-6	A	04-97	28 IR 674	28 IR 2383	
828 IAC 1-1-6	A	05-226	29 IR 1373	29 IR 2541	848 IAC 1-1-7	A	04-97	28 IR 675	28 IR 2384	
828 IAC 1-1-7	A	05-226	29 IR 1373	29 IR 2541	848 IAC 1-1-2.1	A	04-65	27 IR 2865	28 IR 593	
828 IAC 1-1-8	R	05-226	29 IR 1377	29 IR 2545	848 IAC 1-2-1	A	04-65	27 IR 2866	28 IR 594	
828 IAC 1-1-12	R	05-226	29 IR 1377	29 IR 2545	848 IAC 1-2-5	A	04-65	27 IR 2866	28 IR 594	
828 IAC 1-1-21	R	05-226	29 IR 1377	29 IR 2545	848 IAC 1-2-6	A	04-65	27 IR 2867	28 IR 595	
828 IAC 1-2-1	A	05-226	29 IR 1373	29 IR 2541	848 IAC 1-2-7	A	04-65	27 IR 2868	28 IR 596	
828 IAC 1-2-2	A	05-226	29 IR 1374	29 IR 2542	848 IAC 1-2-8	A	04-65	27 IR 2868	28 IR 596	
828 IAC 1-2-3	A	05-226	29 IR 1374	29 IR 2542	848 IAC 1-2-8.5	N	04-65	27 IR 2868	28 IR 596	
828 IAC 1-2-6	A	05-226	29 IR 1375	29 IR 2543	848 IAC 1-2-9	A	04-65	27 IR 2869	28 IR 597	
828 IAC 1-2-7	R	05-226	29 IR 1377	29 IR 2545	848 IAC 1-2-10	A	04-65	27 IR 2869	28 IR 597	
828 IAC 1-2-8	R	05-226	29 IR 1377	29 IR 2545	848 IAC 1-2-12	A	04-65	27 IR 2870	28 IR 598	
828 IAC 1-2-9	R	05-226	29 IR 1377	29 IR 2545	848 IAC 1-2-13	A	04-65	27 IR 2870	28 IR 598	
828 IAC 1-2-12	R	05-226	29 IR 1377	29 IR 2545	848 IAC 1-2-14	A	04-65	27 IR 2870	28 IR 599	
828 IAC 1-2-14	R	05-226	29 IR 1377	29 IR 2545	848 IAC 1-2-16	A	04-65	27 IR 2871	28 IR 599	
828 IAC 1-3-1.1	A	05-226	29 IR 1375	29 IR 2543	848 IAC 1-2-17	A	04-65	27 IR 2872	28 IR 600	
828 IAC 1-3-1.5	A	05-226	29 IR 1376	29 IR 2544	848 IAC 1-2-18	A	04-65	27 IR 2872	28 IR 600	
828 IAC 1-3-2	A	05-226	29 IR 1377	29 IR 2545	848 IAC 1-2-19	A	04-65	27 IR 2873	28 IR 601	
828 IAC 1-5-6	N	04-189	28 IR 669	28 IR 2383	848 IAC 1-2-20	A	04-65	27 IR 2873	28 IR 601	
828 IAC 5	N	04-233	28 IR 671	*AROC (28 IR 1073)	848 IAC 1-2-21	A	04-65	27 IR 2873	28 IR 602	
					28 IR 2713	848 IAC 1-2-22	A	04-65	27 IR 2874	28 IR 602
TITLE 830 INDIANA DIETITIANS CERTIFICATION BOARD					848 IAC 1-2-23	A	04-65	27 IR 2874	28 IR 602	
830 IAC 1-1	RA	04-6	27 IR 2340	28 IR 325	848 IAC 1-2-24	A	04-65	27 IR 2874	28 IR 603	
830 IAC 1-2-6	RA	05-11	28 IR 2813	28 IR 3662	848 IAC 6	R	04-97	28 IR 675	28 IR 2385	
					848 IAC 7	N	05-2	29 IR 135	29 IR 1927	
TITLE 839 SOCIAL WORKER, MARRIAGE AND FAMILY THERAPIST, AND MENTAL HEALTH COUNSELOR BOARD					TITLE 852 INDIANA OPTOMETRY BOARD					
839 IAC 1-6-1	A	05-223	29 IR 2048	29 IR 3373	852 IAC 1-12-1	A	05-184	29 IR 657	*AWR (29 IR 2549)	
839 IAC 1-6-2	A	05-223	29 IR 2048	29 IR 3373	852 IAC 1-16-1	A	05-325	29 IR 1757		
839 IAC 1-6-3	A	05-223	29 IR 2050	29 IR 3375	852 IAC 1-16-2	A	05-325	29 IR 1757		
TITLE 840 INDIANA STATE BOARD OF HEALTH FACILITY ADMINISTRATORS					852 IAC 1-16-3	A	05-325	29 IR 1757		
840 IAC 1-1-6	A	05-270	29 IR 2051		852 IAC 1-16-6	A	05-325	29 IR 1758		
840 IAC 2-1	RA	05-12	28 IR 2459	28 IR 3353	852 IAC 1-16-7	N	05-325	29 IR 1758		
					852 IAC 1-16-8	N	05-325	29 IR 1758		
TITLE 844 MEDICAL LICENSING BOARD OF INDIANA					TITLE 856 INDIANA BOARD OF PHARMACY					
844 IAC 5-5	N	05-91	28 IR 3344	*ARR (29 IR 549)	856 IAC 1-30-2	A	04-173	28 IR 317	28 IR 2385	
844 IAC 6-1-2	A	03-262	27 IR 1284	28 IR 209	856 IAC 1-30-3	A	04-173	28 IR 318	28 IR 2385	
844 IAC 6-1-4	A	03-261	27 IR 1635	*CPH (27 IR 2300)	856 IAC 1-30-4.1	N	04-173	28 IR 318	28 IR 2385	
				28 IR 203	856 IAC 1-30-4.2	N	04-173	28 IR 318	28 IR 2386	
844 IAC 6-3-1	A	03-261	27 IR 1636	*CPH (27 IR 2300)	856 IAC 1-30-4.3	N	04-173	28 IR 318	28 IR 2386	
				28 IR 203	856 IAC 1-30-4.4	N	04-173	28 IR 318	28 IR 2386	
844 IAC 6-3-2	A	03-261	27 IR 1636	*CPH (27 IR 2300)	856 IAC 1-30-4.5	N	04-173	28 IR 318	28 IR 2386	
				28 IR 204	856 IAC 1-30-4.6	N	04-173	28 IR 318	28 IR 2386	
844 IAC 6-3-4	A	03-261	27 IR 1637	*CPH (27 IR 2300)	856 IAC 1-30-6	A	04-173	28 IR 319	28 IR 2386	
				28 IR 204	856 IAC 1-30-7	A	04-173	28 IR 319	28 IR 2386	
844 IAC 6-3-5	A	03-261	27 IR 1637	*CPH (27 IR 2300)	856 IAC 1-30-8	A	04-173	28 IR 319	28 IR 2387	
				28 IR 205	856 IAC 1-30-9	A	04-173	28 IR 320	28 IR 2388	
844 IAC 6-3-6	N	03-261	27 IR 1638	*CPH (27 IR 2300)	856 IAC 1-30-14	A	04-173	28 IR 320	28 IR 2388	
				28 IR 205	856 IAC 1-30-17	A	04-173	28 IR 321	28 IR 2389	
844 IAC 6-4-3	A	03-261	27 IR 1638	*CPH (27 IR 2300)	856 IAC 1-30-18	A	04-173	28 IR 321	28 IR 2389	
				28 IR 206	856 IAC 1-33-1	A	03-326	27 IR 2073	27 IR 3073	
					856 IAC 1-37	N	05-42	28 IR 3047	29 IR 815	

Rules Affected by Volumes 28 and 29

856 IAC 1-38	N	05-138	29 IR 659	*ARR (29 IR 2548) *CPH (29 IR 3040)	865 IAC 1-4-7	A	05-82	29 IR 664	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3002
856 IAC 1-39	N	05-139	29 IR 139	*ARR (29 IR 3028) *CPH (29 IR 3041)	865 IAC 1-4-8	A	05-82	29 IR 664	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3003
856 IAC 1-40	N	05-140	29 IR 142	29 IR 1930	865 IAC 1-4-9	R	05-82	29 IR 687	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3026
856 IAC 3-1-2	N	05-102	28 IR 3346	*ARR (29 IR 820) 29 IR 2195	865 IAC 1-5-1	A	05-82	29 IR 665	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3003
856 IAC 3-1-3	N	05-102	28 IR 3346	*ARR (29 IR 820) 29 IR 2196	865 IAC 1-5-2	A	05-82	29 IR 665	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3003
856 IAC 3-2-1	R	05-102	28 IR 3348	*ARR (29 IR 820) 29 IR 2198	865 IAC 1-7-1	A	05-82	29 IR 665	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3004
856 IAC 3-2-3	A	05-102	28 IR 3346	*ARR (29 IR 820) 29 IR 2196	865 IAC 1-7-2	A	05-82	29 IR 666	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3004
856 IAC 3-2-7	R	05-102	28 IR 3348	*ARR (29 IR 820) 29 IR 2198	865 IAC 1-7-3	A	05-82	29 IR 666	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3004
856 IAC 3-2-8	R	05-102	28 IR 3348	*ARR (29 IR 820) 29 IR 2198	865 IAC 1-7-4	N	05-82	29 IR 667	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3005
856 IAC 3-3	N	05-102	28 IR 3346	*ARR (29 IR 820) 29 IR 2196	865 IAC 1-8-1	A	05-82	29 IR 667	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3005
856 IAC 3-4	N	05-102	28 IR 3347	*ARR (29 IR 820) 29 IR 2196	865 IAC 1-9-1	A	05-82	29 IR 668	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3006
856 IAC 3-5	N	05-102	28 IR 3347	*ARR (29 IR 820) 29 IR 2197	865 IAC 1-10-2	A	05-82		†† 29 IR 3006
856 IAC 3-6	N	05-102	28 IR 3347	*ARR (29 IR 820) 29 IR 2197	865 IAC 1-10-11	R	05-82	29 IR 687	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3026
856 IAC 3-7	N	05-102	28 IR 3348	*ARR (29 IR 820) 29 IR 2197	865 IAC 1-10-12	A	05-82	29 IR 668	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3006
TITLE 857 INDIANA OPTOMETRIC LEGEND DRUG PRESCRIPTION ADVISORY COMMITTEE					865 IAC 1-10-25	N	05-82	29 IR 668	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3006
857 IAC 1-2-3	A	05-43	28 IR 3048	29 IR 816	865 IAC 1-11-1	A	03-300	27 IR 2570	29 IR 3006 28 IR 605
857 IAC 1-3-2	A	05-43	28 IR 3049	29 IR 817		A	04-175	28 IR 1059	28 IR 2390
857 IAC 1-3-3	A	05-43	28 IR 3049	29 IR 817		A	05-82		†† 29 IR 3007
TITLE 864 STATE BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS					865 IAC 1-12-2	A	05-82	29 IR 668	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3007
864 IAC 1.1-2-4	A	03-301	27 IR 2569	28 IR 603	865 IAC 1-12-3	A	05-82	29 IR 669	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3008
864 IAC 1.1-4.1-7	A	05-222	29 IR 1378	*AWR (29 IR 2205)	865 IAC 1-12-4	A	05-82	29 IR 670	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3009
	A	05-295	29 IR 2356		865 IAC 1-12-5	A	05-82	29 IR 670	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3009
			29 IR 2665		865 IAC 1-12-7	A	05-82	29 IR 671	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3010
864 IAC 1.1-4.1-8	A	05-222	29 IR 1378	*AWR (29 IR 2205)	865 IAC 1-12-8	R	05-82	29 IR 687	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3026
	A	05-295	29 IR 2357		865 IAC 1-12-9	A	05-82	29 IR 672	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3011
			29 IR 2666		865 IAC 1-12-10	A	05-82	29 IR 672	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3011
864 IAC 1.1-4.1-9	A	03-301		†† 28 IR 603					
	A	05-222	29 IR 1379	*AWR (29 IR 2205)					
	A	05-295	29 IR 2358						
			29 IR 2666						
864 IAC 1.1-12-1	A	03-301	27 IR 2569	28 IR 604					
864 IAC 1.1-12-2	N	03-301	27 IR 2570	28 IR 604					
TITLE 865 STATE BOARD OF REGISTRATION FOR LAND SURVEYORS									
865 IAC 1-1-1	A	05-82	29 IR 660	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 2998					
865 IAC 1-1-2	A	05-82	29 IR 661	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 2999					
865 IAC 1-2-1	A	05-82	29 IR 661	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 2999					
865 IAC 1-2-2	A	05-82	29 IR 663	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3001					
865 IAC 1-3-2	A	05-82	29 IR 663	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3001					
865 IAC 1-4-3	A	05-82	29 IR 663	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3002					
865 IAC 1-4-6	A	05-82	29 IR 664	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3002					

Rules Affected by Volumes 28 and 29

865 IAC 1-12-12	A	05-82	29 IR 672	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3011	865 IAC 1-13-11	A	05-82	29 IR 686	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3024
865 IAC 1-12-13	A	05-82	29 IR 674	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3012	865 IAC 1-13-19	A	05-82	29 IR 686	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3024
865 IAC 1-12-14	A	05-82	29 IR 675	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3014	865 IAC 1-14-2	A	05-82	29 IR 686	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3025
865 IAC 1-12-15	R	05-82	29 IR 687	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3026	865 IAC 1-14-13	A	05-82	29 IR 686	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3025
865 IAC 1-12-16	R	05-82	29 IR 687	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3026	865 IAC 1-14-14	A	05-82	29 IR 687	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3025
865 IAC 1-12-17	R	05-82	29 IR 687	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3026	865 IAC 1-14-15	A	05-82	29 IR 687	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3025
865 IAC 1-12-18	A	05-82	29 IR 676	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3014	865 IAC 1-14-16	A	05-82	29 IR 687	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3026
865 IAC 1-12-19	R	05-82	29 IR 687	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3026	TITLE 872 INDIANA BOARD OF ACCOUNTANCY				
865 IAC 1-12-20	A	05-82	29 IR 677	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3016	872 IAC 1-1-6.1	A	04-41	27 IR 2574	28 IR 212
865 IAC 1-12-21	A	05-82	29 IR 677	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3016	872 IAC 1-2-1	A	04-171	27 IR 4138	28 IR 1182
865 IAC 1-12-22	A	05-82	29 IR 678	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3016		A	04-290	28 IR 3349	29 IR 1214
865 IAC 1-12-23	A	05-82	29 IR 679	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3017		A	06-65	29 IR 3103	
865 IAC 1-12-24	A	05-82	29 IR 679	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3018	872 IAC 1-3-3.3	A	04-98	27 IR 3336	28 IR 605
865 IAC 1-12-25	A	05-82	29 IR 680	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3018	872 IAC 1-3-16	A	04-5	27 IR 2335	28 IR 211
865 IAC 1-12-26	R	05-82	29 IR 687	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3026	872 IAC 1-6	N	03-270	27 IR 2571	*AROC (27 IR 4141) 28 IR 966
865 IAC 1-12-27	A	05-82	29 IR 681	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3019	TITLE 876 INDIANA REAL ESTATE COMMISSION				
865 IAC 1-12-28	A	05-82	29 IR 681	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3019	876 IAC 1-1-23	A	05-47	28 IR 2807	*CPH (28 IR 3609) 29 IR 1931
865 IAC 1-12-29	A	05-82	29 IR 682	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3020	876 IAC 1-4-2	A	05-101	28 IR 3658	29 IR 1932
865 IAC 1-12-30	N	05-82	29 IR 682	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3021	876 IAC 2-18	N	03-256	27 IR 2575	28 IR 213
865 IAC 1-13-2	A	05-82	29 IR 684	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3022	876 IAC 3-2-7	A	03-255	27 IR 2574	28 IR 212
865 IAC 1-13-5	A	05-82	29 IR 684	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3022	876 IAC 3-6-2	A	04-225	28 IR 1547	28 IR 2717
865 IAC 1-13-7	A	05-82	29 IR 685	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3023		A	06-40	29 IR 2668	
865 IAC 1-13-8	A	05-82	29 IR 685	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3024	876 IAC 3-6-3	A	04-225	28 IR 1548	28 IR 2717
865 IAC 1-13-10	A	05-82	29 IR 685	*CPH (29 IR 1244) *AROC (29 IR 1383) 29 IR 3024	876 IAC 4-1-6	A	06-40	29 IR 2668	
					876 IAC 4-2-1	A	05-49	28 IR 2808	*CPH (28 IR 3609) *ARR (29 IR 1940) 29 IR 2198
									*ERR (29 IR 2203)
					876 IAC 4-3	N	05-49	28 IR 2809	*CPH (28 IR 3609) *ARR (29 IR 1940) 29 IR 2199
									*ERR (29 IR 2203)
									*CPH (28 IR 3609)
									*ARR (29 IR 1940)
									29 IR 2199
					TITLE 878 HOME INSPECTORS LICENSING BOARD				
					878 IAC	N	04-191	28 IR 1060	*CPH (28 IR 1197) *AROC (28 IR 1560) 28 IR 2718
					TITLE 879 MANUFACTURED HOME INSTALLER LICENSING BOARD				
					879 IAC	N	04-272	28 IR 1549	28 IR 2981
					TITLE 880 SPEECH-LANGUAGE PATHOLOGY AND AUDIOLOGY BOARD				
					880 IAC 1-1-1	A	05-224	29 IR 2359	
					880 IAC 1-1-1.5	N	05-224	29 IR 2359	
					880 IAC 1-1-2	A	05-224	29 IR 2359	
					880 IAC 1-1-2.5	N	05-224	29 IR 2360	
					880 IAC 1-1-3.1	A	05-224	29 IR 2361	
					880 IAC 1-1-5	A	05-224	29 IR 2362	
					880 IAC 1-1-6	A	05-224	29 IR 2362	
					880 IAC 1-2.1-1	A	05-224	29 IR 2363	

Rules Affected by Volumes 28 and 29

880 IAC 1-2.1-2	A	05-224	29 IR 2363		N	05-327	*ETR (29 IR 1238)
880 IAC 1-2.1-3	A	05-224	29 IR 2363		N	06-20	*ETR (29 IR 1959)
880 IAC 1-2.1-3.1	N	05-224	29 IR 2364		N	06-73	*ETR (29 IR 2237)
880 IAC 1-2.1-4	A	05-224	29 IR 2364		N	06-74	*ETR (29 IR 2240)
880 IAC 1-2.1-4.1	N	05-224	29 IR 2365		Local Government Finance, Department of		
880 IAC 1-2.1-6	A	05-224	29 IR 2365		N	06-89	*ETR (29 IR 2550)
880 IAC 1-2.1-7	A	05-224	29 IR 2365		Lottery Commission, State		
880 IAC 1-2.1-8	A	05-224	29 IR 2366		N	04-238	*ETR (28 IR 217)
880 IAC 1-2.1-9	A	05-224	29 IR 2366		N	04-239	*ETR (28 IR 218)
880 IAC 1-2.1-10	A	05-224	29 IR 2368		N	04-240	*ETR (28 IR 219)
880 IAC 1-3.1-1	A	05-224	29 IR 2368		N	04-242	*ETR (28 IR 223)
880 IAC 1-3.1-3	A	05-224	29 IR 2368		N	04-243	*ETR (28 IR 224)
					N	04-244	*ETR (28 IR 226)
TITLE 888 INDIANA BOARD OF VETERINARY MEDICAL EXAMINERS					R	04-249	*ETR (28 IR 227)
888 IAC 1.1-5-3	N	05-185	29 IR 688	29 IR 2201	N	04-250	*ETR (28 IR 227)
888 IAC 1.1-6-1	A	04-74	27 IR 2875	28 IR 606	N	04-251	*ETR (28 IR 228)
	A	04-137	27 IR 3704	28 IR 607	N	04-265	*ETR (28 IR 613)
888 IAC 1.1-8-3	A	04-295	28 IR 1859	28 IR 3581	N	04-266	*ETR (28 IR 614)
					N	04-280	*ETR (28 IR 972)
TITLE 898 INDIANA ATHLETIC TRAINERS BOARD					N	04-281	*ETR (28 IR 973)
898 IAC 1-1-2.4	RA	05-13	28 IR 2460	29 IR 144	N	04-282	*ETR (28 IR 974)
898 IAC 1-1-4.5	RA	05-13	28 IR 2460	29 IR 144	N	04-301	*ETR (28 IR 1186)
898 IAC 1-1-10	RA	05-13	28 IR 2460	29 IR 144	N	04-302	*ETR (28 IR 1187)
					N	04-303	*ETR (28 IR 1188)
TITLE 905 ALCOHOL AND TOBACCO COMMISSION					N	04-304	*ETR (28 IR 1189)
905 IAC 1-5.2-9.2	A	04-111	27 IR 3337	*AROC (28 IR 1561)	N	04-305	*ETR (28 IR 1191)
905 IAC 1-15.2-3	A	04-110	27 IR 3337	*AWR (28 IR 1486)	N	04-306	*ETR (28 IR 1192)
905 IAC 1-26-3	N	04-112	27 IR 3338	*AROC (28 IR 1562)	N	04-326	*ETR (28 IR 1488)
905 IAC 1-42	RA	05-180		29 IR 1382	N	04-327	*ETR (28 IR 1489)
905 IAC 1-43	RA	04-14	27 IR 2579	*CPH (27 IR 3096)	N	04-328	*ETR (28 IR 1491)
				28 IR 1316	N	04-331	*ETR (28 IR 1495)
905 IAC 1-44	RA	04-109	27 IR 3343	28 IR 1316	N	04-332	*ETR (28 IR 1496)
905 IAC 1-45-2	A	03-319	27 IR 2576	*CPH (27 IR 3096)	N	05-6	*ETR (28 IR 1698)
				*AROC (28 IR 1317)	N	05-7	*ETR (28 IR 1701)
				28 IR 1484	N	05-8	*ETR (28 IR 1702)
905 IAC 1-45-3	A	03-319	27 IR 2576	*CPH (27 IR 3096)	N	05-9	*ETR (28 IR 1704)
				*AROC (28 IR 1317)	N	05-10	*ETR (28 IR 1704)
				28 IR 1484	N	05-16	*ETR (28 IR 1708)
905 IAC 1-46	N	03-279	27 IR 1291	*ARR (27 IR 4024)	N	05-17	*ETR (28 IR 1709)
				*AROC (27 IR 4141)	N	05-19	*ETR (28 IR 2143)
				28 IR 969	N	05-29	*ETR (28 IR 2144)
905 IAC 1-48	N	04-115	27 IR 3339	*AROC (28 IR 1562)	N	05-30	*ETR (28 IR 2145)
					N	05-31	*ETR (28 IR 2145)
TITLE 910 CIVIL RIGHTS COMMISSION					N	05-33	*ETR (28 IR 2150)
910 IAC 3	RA	05-153		29 IR 897	N	05-34	*ETR (28 IR 2152)
					N	05-61	*ETR (28 IR 2395)
NONCODE RULES					N	05-62	*ETR (28 IR 2397)
Amusement Device Safety Board, Regulated					N	05-63	*ETR (28 IR 2398)
	N	06-106		*ETR (29 IR 2569)	N	05-64	*ETR (28 IR 2399)
Boiler and Pressure Vessel Rules Board					N	05-65	*ETR (28 IR 2401)
	R	04-37		*ETR (29 IR 1578)	N	05-96	*ETR (28 IR 2740)
	A	06-6		*ETR (29 IR 1578)	N	05-97	*ETR (28 IR 2742)
Education, Indiana State Board of					N	05-98	*ETR (28 IR 2743)
	N	06-163		*ETR (29 IR 3404)	N	05-158	*ETR (28 IR 3311)
Family and Social Services, Office of the Secretary of					N	05-160	*ETR (28 IR 3315)
	A	04-246		*ETR (28 IR 230)	N	05-169	*ETR (28 IR 3316)
	A	05-283		*ETR (29 IR 573)	N	05-170	*ETR (28 IR 3318)
	N	05-337		*ETR (29 IR 1224)	N	05-186	*ETR (28 IR 3589)
	N	05-361		*ETR (29 IR 1577)	N	05-187	*ETR (28 IR 3590)
	N	05-362		*ETR (29 IR 1578)	N	05-204	*ETR (28 IR 3590)
	N	06-50		*ETR (29 IR 2228)	N	05-205	*ETR (28 IR 3592)
	N	06-81		*ETR (29 IR 2568)	N	05-206	*ETR (28 IR 3594)
	N	06-84		*ETR (29 IR 2568)	N	05-207	*ETR (28 IR 3595)
Gaming Commission, Indiana					N	05-208	*ETR (28 IR 3596)
	N	05-84		*ETR (28 IR 2744)	N	05-238	*ETR (29 IR 33)
	N	05-202		*ETR (28 IR 3599)	N	05-239	*ETR (29 IR 34)
Health, Indiana State Department of					N	05-240	*ETR (29 IR 34)
	N	05-326		*ETR (29 IR 1235)	N	05-241	*ETR (29 IR 37)
					N	05-242	*ETR (29 IR 38)
					N	05-243	*ETR (29 IR 40)
					N	05-278	*ETR (29 IR 557)
					N	05-279	*ETR (29 IR 558)
					N	05-280	*ETR (29 IR 559)

Rules Affected by Volumes 28 and 29

N 05-281	*ETR (29 IR 561)	N 04-285	*ETR (28 IR 981)
N 05-282	*ETR (29 IR 562)	N 04-307	*ETR (28 IR 1192)
N 05-292	*ETR (29 IR 563)	N 04-308	*ETR (28 IR 1194)
N 05-298	*ETR (29 IR 565)	N 04-314	*ETR (28 IR 1194)
N 05-299	*ETR (29 IR 566)	N 04-315	*ETR (28 IR 1195)
N 05-301	*ETR (29 IR 568)	N 05-44	*ETR (28 IR 2402)
N 05-302	*ETR (29 IR 569)	N 05-52	*ETR (28 IR 2402)
N 05-303	*ETR (29 IR 569)	N 05-53	*ETR (28 IR 2403)
N 05-304	*ETR (29 IR 570)	N 05-56	*ETR (28 IR 2403)
N 05-305	*ETR (29 IR 571)	N 05-59	*ETR (28 IR 2405)
N 05-306	*ETR (29 IR 822)	N 05-131	*ETR (28 IR 2994)
N 05-309	*ETR (29 IR 823)	N 05-132	*ETR (28 IR 2994)
N 05-310	*ETR (29 IR 824)	N 05-135	*ETR (28 IR 2994)
N 05-333	*ETR (29 IR 1218)	N 05-148	*ETR (28 IR 2994)
N 05-334	*ETR (29 IR 1219)	N 05-173	*ETR (28 IR 3319)
N 05-335	*ETR (29 IR 1220)	N 05-176	*ETR (28 IR 3601)
N 05-336	*ETR (29 IR 1221)	N 05-203	*ETR (28 IR 3604)
N 05-342	*ETR (29 IR 1222)	N 05-210	*ETR (28 IR 3605)
N 05-343	*ETR (29 IR 1223)	N 05-211	*ETR (28 IR 3606)
N 05-353	*ETR (29 IR 1563)	N 05-212	*ETR (28 IR 3608)
N 05-354	*ETR (29 IR 1565)		*ERR (28 IR 3582)
N 05-355	*ETR (29 IR 1566)	N 05-227	*ETR (29 IR 50)
N 05-356	*ETR (29 IR 1568)	N 05-307	*ETR (29 IR 830)
N 05-357	*ETR (29 IR 1570)	R 05-307	*ETR (29 IR 1958)
N 05-358	*ETR (29 IR 1570)	N 05-308	*ETR (29 IR 830)
N 05-364	*ETR (29 IR 1571)	N 05-317	*ETR (29 IR 831)
N 06-2	*ETR (29 IR 1574)	R 05-317	*ETR (29 IR 1958)
N 06-3	*ETR (29 IR 1575)	N 05-363	*ETR (29 IR 1577)
N 06-15	*ETR (29 IR 1942)	N 06-17	*ETR (29 IR 1956)
N 06-16	*ETR (29 IR 1943)	N 06-23	*ETR (29 IR 1957)
N 06-21	*ETR (29 IR 1946)	N 06-25	*ETR (29 IR 1958)
N 06-22	*ETR (29 IR 1946)	N 06-51	*ETR (29 IR 2228)
N 06-26	*ETR (29 IR 1947)	N 06-88	*ETR (29 IR 2567)
N 06-27	*ETR (29 IR 1948)	N 06-131	*ETR (29 IR 3035)
N 06-28	*ETR (29 IR 1950)	N 06-165	*ETR (29 IR 3403)
N 06-61	*ETR (29 IR 1952)	Personnel Department, State	
N 06-62	*ETR (29 IR 1953)	N 05-289	*ETR (29 IR 550)
N 06-52	*ETR (29 IR 2206)	Revenue, Department of State	
N 06-53	*ETR (29 IR 2206)	N 05-188	*ETR (28 IR 3585)
N 06-82	*ETR (29 IR 2553)	N 05-273	*ETR (29 IR 551)
N 06-83	*ETR (29 IR 2554)	Tax Review, Indiana Board of	
N 06-85	*ETR (29 IR 2556)	N 04-261	*ETR (28 IR 612)
N 06-86	*ETR (29 IR 2557)	N 04-330	*ETR (28 IR 1487)
N 06-87	*ETR (29 IR 2558)	N 05-54	*ETR (28 IR 2394)
N 06-90	*ETR (29 IR 2560)	N 05-172	*ETR (28 IR 3310)
N 06-101	*ETR (29 IR 2563)	N 05-277	*ETR (29 IR 555)
N 06-102	*ETR (29 IR 2564)		
N 06-103	*ETR (29 IR 2565)	*Key:	
N 06-104	*ETR (29 IR 2566)	A:	Amended Text
N 06-127	*ETR (29 IR 3030)	AGA:	Attorney General's Action
N 06-136	*ETR (29 IR 3031)	AROC:	Administrative Rules Oversight Committee Notice
N 06-137	*ETR (29 IR 3031)	ARR:	Agency Recalls Rule
N 06-162	*ETR (29 IR 3380)	AWR:	Agency Withdrew Rule
N 06-164	*ETR (29 IR 3381)	CPH:	Change in Public Hearing
N 06-175	*ETR (29 IR 3384)	DAG:	Disapproved by Attorney General
N 06-176	*ETR (29 IR 3385)	DG:	Disapproved by Governor
N 06-177	*ETR (29 IR 3386)	ER:	Emergency Rule
N 06-178	*ETR (29 IR 3388)	ERR:	Errata
Natural Resources Commission		ETR:	Emergency Temporary Rule
R 03-341	*ETR (28 IR 615)	ETS:	Emergency Temporary Standard
R 04-153	*ETR (28 IR 230)	GRAT:	Governor Requires Additional Time
R 04-183	*ETR (28 IR 230)	N:	New Text
N 04-205	*ERR (28 IR 214)	NRA:	Notice of Rule Adoption
R 04-245	*ETR (28 IR 230)	OAC:	Objection to Errata
	*ERR (28 IR 214)	ON:	Other Notices of Administrative Action
R 04-247	*ETR (28 IR 230)	R:	Repealed Text
R 04-257	*ETR (28 IR 615)	RA:	Readopted Rule
N 04-258	*ETR (28 IR 615)	SAC:	Solicitation of Advance Comment
N 04-259	*ETR (28 IR 615)	SPE:	Statutory Period for Promulgation Expired
N 04-260	*ETR (28 IR 616)	SPE-SE:	Statutory Period for Promulgation Expired; Signed After
N 04-262	*ETR (28 IR 616)		Expiration
N 04-264	*ETR (28 IR 616)	††:	Renumbered or Added in Final Rule

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

*The index is cumulative for all proposed and final rulemaking actions published after September 1, 2004. Final rules published before that date have been incorporated into the 2005 edition of the Indiana Administrative Code. Indiana Register citations in roman type are to the volume and page on which the proposed version of the rule appears. Entries in **bold** type indicate the page on which a final rule filed with the Secretary of State appears.

ACCOUNTANCY, INDIANA BOARD OF

GENERAL PROVISIONS

Code of Professional Conduct	
Rules of professional conduct; applicability	
872 IAC 1-2-1	28 IR 3348
	29 IR 1214
	29 IR 3103
Permits to Practice; Continuing Education	
College courses as CPE	
872 IAC 1-3-3.3	27 IR 3336
	28 IR 605
Prorated continuing education requirements for holders of certificates granted during a reporting period	
872 IAC 1-3-16	27 IR 2335
	28 IR 211
Quality Review	
872 IAC 1-6	27 IR 2571
	28 IR 966
Requirements for Certification, Licensure, and Registration	
Educational requirements	
872 IAC 1-1-6.1	27 IR 2574
	28 IR 212
	27 IR 4138
	28 IR 1182

ADMINISTRATION, INDIANA DEPARTMENT OF

EXECUTIVE BRANCH LOBBYISTS

25 IAC 6	28 IR 3328
	29 IR 1202

INDIANA GOVERNMENT CENTER CODE

ADAM SAFETY PROTOCOL	
25 IAC 7	29 IR 2595

MINORITY AND WOMEN'S BUSINESS ENTERPRISES

Certification Standards	
Application for certification as an MBE or a WBE	
25 IAC 5-3-2	28 IR 2761
	29 IR 450
Control determinations	
25 IAC 5-3-5	28 IR 2762
	29 IR 451
Other factors considered for certification	
25 IAC 5-3-6	28 IR 2764
	29 IR 453
MBE and WBE Participation in Procurement and Contracting; Subcontractors	
Monitoring MBE and WBE participation as subcontractors	
25 IAC 5-6-2	28 IR 2766
	29 IR 455

Procedures Governing Denial of Application for Certification or Revocation of Certification as an MBE or a WBE

Review of determinations by the department regarding certification as an MBE or a WBE	
25 IAC 5-4-2	28 IR 2766
	29 IR 455

Revocation of an enterprise's certification as an MBE or a WBE

25 IAC 5-4-1	28 IR 2765
	29 IR 454

PUBLIC WORKS DIVISION

Acceptance of Project and Final Payment

Final project review; final billing	
25 IAC 2-10-1	29 IR 1591
	29 IR 3053

Application of Designers

Certification in field of architecture; staff requirements	
25 IAC 2-18-2	29 IR 1595
	29 IR 3057

Certification in fields of professional engineering; certification in related nonlicensed fields

25 IAC 2-18-3	29 IR 1595
	29 IR 3057

Certification of other nonlicensed fields

25 IAC 2-18-4	29 IR 1596
	29 IR 3057

Prequalification renewal; prequalification booklet submission

25 IAC 2-18-1	29 IR 1595
	29 IR 3057

Application of Foreign (Out-of-State) Corporations

Supplemental documentation for out-of-state corporations	
25 IAC 2-17-7	29 IR 1595
	29 IR 3056

Approval of Partial Payments

Nonpayment of subcontractors; documentation of nonpayment; procedure	
25 IAC 2-9-3	29 IR 1591
	29 IR 3053

Approved Contractors List and Contractors

Qualifications	
Application for prequalification approval as precondition to bidding	
25 IAC 2-4-2	29 IR 1589
	29 IR 3051

List of prequalified contractors

25 IAC 2-4-1	29 IR 1589
	29 IR 3050

Subcontractors' prequalification as precondition to starting work

25 IAC 2-4-3	29 IR 1589
	29 IR 3051

Approved Designer List and Selection of Designer

Designer's duty to assure a bid within budget	
25 IAC 2-3-6	29 IR 1588
	29 IR 3050

Fee proposals for design work; selection procedure for alternate contract designer

25 IAC 2-3-4	29 IR 1588
	29 IR 3050

List of prequalified designers

25 IAC 2-3-1	29 IR 1588
	29 IR 3050

Selection procedure for contract designers; qualifications; limitations on subcontractors	
25 IAC 2-3-3	29 IR 1588
	29 IR 3050

Certification Board; Authority

Certification; construction of article 2	
25 IAC 2-12-1	29 IR 1591
	29 IR 3053

Certification Board; Organization

Certification board meetings	
25 IAC 2-13-4	29 IR 1592
	29 IR 3054

Chairperson

25 IAC 2-13-3	29 IR 1592
	29 IR 3054

Files; space allocation

25 IAC 2-13-1	29 IR 1592
	29 IR 3053

Quorum; majority

25 IAC 2-13-5	29 IR 1592
	29 IR 3054

Certification Board; Purposes

Certification board approval; certification of qualification	
25 IAC 2-14-2	29 IR 1593
	29 IR 3054

Prequalification denial; eligibility for projects under \$150,000

25 IAC 2-14-3	29 IR 1593
	29 IR 3055

Purposes of the certification board; contractor's prequalification approval

25 IAC 2-14-1	29 IR 1592
	29 IR 3054

Definitions

Definitions	
25 IAC 2-2-1	29 IR 1587
	29 IR 3049

General Prequalification Procedures and Requirements

Effect of failure to meet qualifications	
25 IAC 2-16-5	29 IR 1594
	29 IR 3056

Fees

25 IAC 2-16-9	29 IR 1594
	29 IR 3056

Limited prequalification; term

25 IAC 2-16-2	29 IR 1593
	29 IR 3055

Prequalification application

25 IAC 2-16-4	29 IR 1594
	29 IR 3055

Prequalification expiration period; 60 day certificate extension

25 IAC 2-16-3	29 IR 1593
	29 IR 3055

Prequalification suspension; denial, revocation; sanctions; grounds

25 IAC 2-16-7	29 IR 1594
	29 IR 3056

CITATIONS TO FINAL RULES ARE IN BOLD TYPE

Inspection of Construction		Asbestos license; application		Record keeping and reporting requirements	
Construction inspection duties; designer's rights to approve design changes and interpretation		326 IAC 18-1-5	26 IR 2086	326 IAC 14-9-9	26 IR 2071
25 IAC 2-8-1	29 IR 1591		28 IR 101		28 IR 86
	29 IR 3052	Asbestos license; qualifications	27 IR 3131	Test methods and procedures	26 IR 2071
Prequalification and Bidding		326 IAC 18-1-4	28 IR 2025	326 IAC 14-9-8	28 IR 85
Certificate of qualification required for project bids over \$150,000		Asbestos license; revocation; denial		Emission Standards for Asbestos; Demolition and Renovation Operations Applicability	
25 IAC 2-15-1	29 IR 1593	326 IAC 18-1-7	26 IR 2087	326 IAC 14-10-1	26 IR 2072
	29 IR 3055		28 IR 102		28 IR 87
Subcontractor's prequalification		Definitions		Definitions	
25 IAC 2-15-4	29 IR 1593	326 IAC 18-1-2	26 IR 2084	326 IAC 14-10-2	26 IR 2074
	29 IR 3055		28 IR 99		28 IR 88
Receipt and Acceptance of Bids			27 IR 3128	Notification requirements	
Bid preparation and submittal requirements		General provisions	28 IR 2022	326 IAC 14-10-3	26 IR 2076
25 IAC 2-6-2	29 IR 1590	326 IAC 18-1-3	27 IR 3130		28 IR 91
	29 IR 3052		28 IR 2024	Procedures for asbestos emission control	
Bidder's prequalification review by executive secretary; bid acceptance conditions		License fee; application fee	27 IR 3134	326 IAC 14-10-4	26 IR 2078
25 IAC 2-6-3	29 IR 1590	326 IAC 18-1-9	28 IR 2028		28 IR 93
	29 IR 3052	License requirements for contractors performing asbestos projects		Emission Standard for Beryllium Applicability; incorporation by reference of federal standards	
Contract bid award criteria; rejection or waiver of nonconforming bids		326 IAC 18-1-8	26 IR 2088	326 IAC 14-3-1	26 IR 2067
25 IAC 2-6-5	29 IR 1590		28 IR 103		28 IR 82
	29 IR 3052	Renewal of asbestos license		Emission Standard for Beryllium Rocket Motor Firing	
Scope of Activities		326 IAC 18-1-6	27 IR 3133	Applicability; incorporation by reference of federal standards	
New construction requisitions; public works division's duties			28 IR 2027	326 IAC 14-4-1	26 IR 2067
25 IAC 2-1-1	29 IR 1586	Asbestos Training Courses; Requirements for Approval			28 IR 82
	29 IR 3048	Definitions		Emission Standard for Equipment Leaks (Fugitive Emission Sources) Applicability	
Public works division duties; building rehabilitation, alteration, repair; preventive maintenance program		326 IAC 18-2-2	26 IR 2088	326 IAC 14-8-1	26 IR 2068
25 IAC 2-1-2	29 IR 1586		28 IR 103		28 IR 83
	29 IR 3048		27 IR 3134	Record keeping requirements	
Solicitation of Bids			28 IR 2028	326 IAC 14-8-4	26 IR 2069
Projects between \$75,000 and \$150,000; criteria for bidding		Initial and refresher training courses; application for approval			28 IR 84
25 IAC 2-5-2	29 IR 1589	326 IAC 18-2-7	26 IR 2097	Reporting requirements	
	29 IR 3051		28 IR 112	326 IAC 14-8-5	26 IR 2069
Projects less than \$75,000; criteria for bid exemption		Initial and refresher training courses; qualifications for approval			28 IR 84
25 IAC 2-5-1	29 IR 1589	326 IAC 18-2-6	26 IR 2096	Test methods and procedures	
	29 IR 3051		28 IR 111	326 IAC 14-8-3	26 IR 2068
Projects over \$150,000; criteria for bidding; wage determination		Initial training course requirements			28 IR 83
25 IAC 2-5-3	29 IR 1590	326 IAC 18-2-3	26 IR 2089	Emission Standard for Equipment Leaks (Fugitive Emission Sources) of Benzene Applicability; incorporation by reference of federal standards	
	29 IR 3051		28 IR 104	326 IAC 14-7-1	26 IR 2068
STATE PROCUREMENT			27 IR 3136		28 IR 83
General Provisions		EMISSION LIMITATIONS FOR SPECIFIC TYPE OF OPERATIONS	28 IR 2030	Emission Standard for Mercury Applicability; incorporation by reference of federal standards	
Competitive sealed proposals; clarification		Coke Oven Batteries		326 IAC 14-5-1	26 IR 2068
25 IAC 1.1-1-7	29 IR 1971	Compliance determination			28 IR 82
Competitive sealed proposals; public inspection		326 IAC 11-3-4	26 IR 2060	General Provisions	
25 IAC 1.1-1-6	29 IR 1971		28 IR 74	Applicability	
Qualifications and duties of bidders, offerors, and prospective contractors; determination of nonresponsive bidder		Municipal Waste Combustors		326 IAC 14-1-1	26 IR 2066
25 IAC 1.1-1-14	29 IR 1972	Applicability	26 IR 2061		28 IR 81
		326 IAC 11-7-1	28 IR 75	Definitions	
Types of contracts; prohibited contracts				326 IAC 14-1-2	26 IR 2067
25 IAC 1.1-1-16	29 IR 1972	EMISSION STANDARDS FOR HAZARDOUS AIR POLLUTANTS			28 IR 81
AIR POLLUTION CONTROL BOARD		Emission Limitations for Benzene from Furnace Coke Oven By-Product Plants			
ASBESTOS MANAGEMENT		Equipment leaks			
Asbestos Management Personnel; Licensing		326 IAC 14-9-5	26 IR 2070		
Applicability			28 IR 84		
326 IAC 18-1-1	27 IR 3128				
	28 IR 2022				

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

GENERAL PROVISIONS

Ambient Air Quality Standards	
Ambient air quality standards	
326 IAC 1-3-4	27 IR 3121
	28 IR 1471
	29 IR 633
	29 IR 2179
Definitions	
"Hazardous air pollutant" or "HAP" defined	
326 IAC 1-2-33.5	28 IR 3005
	29 IR 795
	29 IR 2288
"Nonphotochemically reactive hydrocarbons" or "negligibly photochemically reactive compounds" defined	
326 IAC 1-2-48	28 IR 3005
	29 IR 796
"Particulate matter" defined	
326 IAC 1-2-52	27 IR 3120
	28 IR 1471
"PM _{2.5} " defined	
326 IAC 1-2-52.2	27 IR 3120
	28 IR 1471
"PM ₁₀ " defined	
326 IAC 1-2-52.4	27 IR 3121
	28 IR 1471
"Reconstruction" defined	
326 IAC 1-2-65	26 IR 1997
	28 IR 18
"Total suspended particulate" or "TSP" defined	
326 IAC 1-2-82.5	27 IR 3121
	28 IR 1471
"Volatile organic compound" or "VOC" defined	
326 IAC 1-2-90	26 IR 1998
	28 IR 18
	28 IR 3006
	29 IR 796
Nonattainment/attainment/unclassifiable Area Designations for Sulfur Dioxide; Total Suspended Particulates, Carbon Monoxide; Ozone; and Nitrogen Dioxides Designations	
326 IAC 1-4-1	27 IR 3606
	28 IR 1182
	29 IR 2287
Provisions Applicable Throughout Title 326	
Credible evidence	
326 IAC 1-1-6	28 IR 248
	28 IR 2046
References to the Code of Federal Regulations	
326 IAC 1-1-3	26 IR 1997
	28 IR 17
	28 IR 1815
	29 IR 795
	29 IR 632
	29 IR 2517
References to the Compilation of Air Pollution Emission Factors AP-42 and Supplements	
326 IAC 1-1-3.5	26 IR 1997
	28 IR 17
	28 IR 1815
	29 IR 795

HAZARDOUS AIR POLLUTANTS

Amino and Phenolic Resins	
326 IAC 20-58	27 IR 1619
	28 IR 119
Asphalt Processing and Asphalt Roofing	
326 IAC 20-71	27 IR 3168
	28 IR 2043
Brick and Structural Clay Products	
326 IAC 20-72	27 IR 3169
	28 IR 2043
Clay Ceramics Manufacturing	
326 IAC 20-73	27 IR 3169
	28 IR 2044
Coke Ovens: Pushing, Quenching, and Battery Stacks	
326 IAC 20-74	27 IR 3169
	28 IR 2044
Emissions from Reinforced Plastics Composites Fabricating Emission Units Applicability	
326 IAC 20-25-1	27 IR 3123
	28 IR 2017
Definitions	
326 IAC 20-25-2	27 IR 3124
	28 IR 2018
Engine Test Cells/Standards	
326 IAC 20-75	27 IR 3169
	28 IR 2044
Flexible Polyurethane Foam Fabrication Operations	
326 IAC 20-66	27 IR 2323
	28 IR 122
Friction Material Manufacturing Facilities	
326 IAC 20-68	27 IR 2323
	28 IR 122
Hydrochloric Acid Production	
326 IAC 20-76	27 IR 3169
	28 IR 2044
Hydrochloric Acid Steel Pickling and Regeneration Plants	
326 IAC 20-29	29 IR 635
	29 IR 2517
Industrial, Commercial, and Institutional Boilers and Process Heaters	
326 IAC 20-95	29 IR 2284
Integrated Iron and Steel Manufacturing	
326 IAC 20-93	28 IR 1817
	28 IR 3551
Iron and Steel Foundries	
326 IAC 20-92	28 IR 1817
	28 IR 3550
Lime Manufacturing Plants	
326 IAC 20-91	28 IR 1816
	28 IR 3550
Mercury Cell Chlor-Alkali Plants	
326 IAC 20-94	28 IR 1817
	28 IR 3551
Miscellaneous Coating Manufacturing	
326 IAC 20-88	28 IR 999
	28 IR 2968
Miscellaneous Organic Chemical Manufacturing	
326 IAC 20-84	28 IR 998
	28 IR 2967
Municipal Solid Waste Landfills	
326 IAC 20-67	27 IR 2323
	28 IR 122

Organic Liquid Distribution (Non-Gasoline)

326 IAC 20-83	28 IR 998
	28 IR 2967
Paper and Other Web Coating	
326 IAC 20-65	27 IR 2322
	28 IR 121
Pharmaceutical Production	
326 IAC 20-57	27 IR 1618
	28 IR 119
Polyether Polyols Production	
326 IAC 20-59	27 IR 1619
	28 IR 119
Polyvinyl Chloride and Copolymers Production	
326 IAC 20-69	27 IR 2323
	28 IR 122
Printing, Coating, and Dyeing of Fabrics and Other Textiles	
326 IAC 20-77	27 IR 3170
	28 IR 2045
Refractory Products Manufacturing	
326 IAC 20-62	27 IR 1619
	28 IR 120
Reinforced Plastic Composites Production	
326 IAC 20-56	27 IR 3126
	28 IR 2020
Secondary Aluminum	
326 IAC 20-70	27 IR 1620
	28 IR 120
Semiconductor Manufacturing	
326 IAC 20-61	27 IR 1619
	28 IR 120
Site Remediation	
326 IAC 20-87	28 IR 999
	28 IR 2967
Solvent Extraction for Vegetable Oil Production	
326 IAC 20-60	27 IR 1619
	28 IR 119
Stationary Combustion Turbines	
326 IAC 20-90	28 IR 1816
	28 IR 3550
Stationary Reciprocating Internal Combustion Engines	
326 IAC 20-82	28 IR 997
	28 IR 2966
Surface Coating of Automobiles and Light-Duty Trucks	
326 IAC 20-85	28 IR 998
	28 IR 2967
Surface Coating of Large Appliances	
326 IAC 20-63	27 IR 2322
	28 IR 121
Surface Coating of Metal Cans	
326 IAC 20-86	28 IR 999
	28 IR 2967
Surface Coating of Metal Coil	
326 IAC 20-64	27 IR 2322
	28 IR 121
Surface Coating of Metal Furniture	
326 IAC 20-78	27 IR 3170
	28 IR 2045
Surface Coating of Miscellaneous Metal Parts and Products	
326 IAC 20-80	29 IR 2279
Surface Coating of Plastic Parts and Products	
326 IAC 20-81	29 IR 2280
Surface Coating of Wood Building Products	
326 IAC 20-79	27 IR 3170
	28 IR 2045

LEAD-BASED PAINT PROGRAM		MOTOR VEHICLE EMISSION AND FUEL STANDARDS		Emissions monitoring	
Definitions				326 IAC 10-1-6	
“Hazardous waste” defined		Motor Vehicle Inspection and Maintenance		26 IR 2059	
326 IAC 23-1-31		Requirements		28 IR 74	
26 IR 2099		Definitions		OPACITY REGULATIONS	
28 IR 114		326 IAC 13-1.1-1		Opacity Limitations	
LEAD RULES		26 IR 2062		Compliance determination	
Lead Emissions Limitations		28 IR 76		326 IAC 5-1-4	
Compliance		Facility and testing requirements		26 IR 2026	
326 IAC 15-1-4		326 IAC 13-1.1-14		28 IR 41	
26 IR 2083		26 IR 2065		Opacity limitations	
28 IR 98		28 IR 80		326 IAC 5-1-2	
Source-specific provisions		Facility quality assurance program		26 IR 2025	
326 IAC 15-1-2		326 IAC 13-1.1-16		28 IR 40	
26 IR 2080		26 IR 2066		Violations	
28 IR 95		28 IR 80		326 IAC 5-1-5	
MOBILE SOURCE RULES		Testing procedures and standards		26 IR 2026	
Transportation Conformity to Federal and State Implementation Plan		326 IAC 13-1.1-8		28 IR 41	
Applicability; incorporation by reference of federal standards		26 IR 2063		PARTICULATE MATTER LIMITATIONS	
326 IAC 19-2-1		28 IR 77		EXCEPT LAKE COUNTY	
28 IR 3007		Test reports; repair forms		326 IAC 6.5	
29 IR 797		326 IAC 13-1.1-13		28 IR 1714	
MONITORING REQUIREMENTS		28 IR 79		28 IR 3454	
Compliance Assurance Monitoring Requirements		Waivers and compliance through diagnostic inspection		St. Joseph County	
326 IAC 3-8		326 IAC 13-1.1-10		Saint Mary’s	
29 IR 1254		26 IR 2063		326 IAC 6.5-7-13	
29 IR 3349		28 IR 78		28 IR 1814	
Continuous Monitoring of Emissions		NITROGEN OXIDE RULES		29 IR 476	
Minimum performance and operating specifications		Nitrogen Oxide Reduction Program for Internal Combustion Engines (ICE)		29 IR 3414	
326 IAC 3-5-2		326 IAC 10-5		PARTICULATE MATTER LIMITATIONS FOR LAKE COUNTY	
26 IR 2017		28 IR 2803		326 IAC 6.8	
28 IR 32		29 IR 1899		28 IR 1766	
Monitor system certification		Nitrogen Oxide Reduction Program for Specific Source Categories		28 IR 3503	
326 IAC 3-5-3		Emissions limits		Lake County: PM ₁₀ Emission Requirements	
26 IR 2019		326 IAC 10-3-3		ASF-Keystone, Inc.-Hammond	
28 IR 33		28 IR 2781		326 IAC 6.8-2-4	
Quality assurance requirements		29 IR 1876		28 IR 3004	
326 IAC 3-5-5		Nitrogen Oxides Budget Trading Program		29 IR 794	
28 IR 34		Applicability		PARTICULATE RULES	
Standard operating procedures		326 IAC 10-4-1		County Specific Particulate Matter Limitations	
326 IAC 3-5-4		28 IR 2782		Marion County	
26 IR 2019		29 IR 1877		326 IAC 6-1-12	
28 IR 34		Compliance supplement pool		28 IR 242	
Fuel Sampling and Analysis Procedures		326 IAC 10-4-15		28 IR 2037	
Coal sampling and analysis methods		28 IR 2801		Vigo County	
326 IAC 3-7-2		29 IR 1897		326 IAC 6-1-13	
26 IR 2024		Definitions		27 IR 2318	
28 IR 38		326 IAC 10-4-2		28 IR 115	
Fuel oil sampling; analysis methods		Individual opt-ins		PERMIT REVIEW RULES	
326 IAC 3-7-4		326 IAC 10-4-13		Construction of New Sources	
26 IR 2025		28 IR 2797		Exemption	
28 IR 39		29 IR 1893		326 IAC 2-5.1-1	
General Provisions		NO _x allowance allocations		27 IR 3144	
Conversion factors		326 IAC 10-4-9		28 IR 791	
326 IAC 3-4-3		28 IR 2791		Registrations	
28 IR 31		29 IR 1886		326 IAC 2-5.1-2	
Definitions		NO _x allowance banking		Emission Reporting	
326 IAC 3-4-1		326 IAC 10-4-14		Applicability	
26 IR 2016		28 IR 2801		326 IAC 2-6-1	
28 IR 30		29 IR 1896		326 IAC 2-6-3	
Source Sampling Procedures		Retired unit exemption		Requirements	
Applicability; test procedures		326 IAC 10-4-3		326 IAC 2-6-4	
326 IAC 3-6-1		28 IR 2790		29 IR 1257	
26 IR 2022		29 IR 1885		Federally Enforceable State Operating Permit Program	
28 IR 36		Nitrogen Oxides Control in Clark and Floyd Counties		Permit application	
Emission testing		Compliance procedures		326 IAC 2-8-3	
326 IAC 3-6-3		326 IAC 10-1-5		26 IR 2008	
26 IR 2022		26 IR 2059		28 IR 22	
28 IR 37		Definitions		Minor Source Operating Permit Program	
Specific testing procedures; particulate matter; sulfur dioxide; nitrogen oxides; volatile organic compounds		326 IAC 10-1-2		Applicability	
326 IAC 3-6-5		26 IR 2056		326 IAC 2-6.1-2	
26 IR 2023		28 IR 70		27 IR 3149	
28 IR 3					

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Compliance schedule 326 IAC 2-6.1-3	27 IR 3149 28 IR 795	Degreasing operations 326 IAC 2-9-12	27 IR 3165 28 IR 811	Vigo County sulfur dioxide emission limitations 326 IAC 7-4-3	27 IR 2319 28 IR 117
Exemptions 326 IAC 2-6.1-1	27 IR 3149 28 IR 795	External combustion sources 326 IAC 2-9-13	26 IR 2014 28 IR 28	Warrick County sulfur dioxide emission limitations 326 IAC 7-4-10	26 IR 2029 28 IR 43
Operating permit content 326 IAC 2-6.1-5	27 IR 3150 28 IR 796	General provisions 326 IAC 2-9-1	27 IR 3165 28 IR 811	Lake County Sulfur Dioxide Emission Limitations 326 IAC 7-4.1	28 IR 633 28 IR 2954
Operating permit renewal 326 IAC 2-6.1-7	27 IR 3154 28 IR 801	Grain elevators 326 IAC 2-9-6	27 IR 3159 28 IR 805	Sulfur Dioxide Emission Limitations Applicability 326 IAC 7-1.1-1	28 IR 632 28 IR 2953
Permit revisions 326 IAC 2-6.1-6	27 IR 3151 28 IR 797	Industrial or commercial surface coating operations not subject to 326 IAC 8-2; graphic arts operation not subject to 326 IAC 8-5-5	27 IR 3156 28 IR 802	Sulfur dioxide emission limitations 326 IAC 7-1.1-2	28 IR 632 28 IR 2953
Part 70 Permit Program Permit issuance, renewal, and revisions 326 IAC 2-7-8	26 IR 2006 28 IR 20	326 IAC 2-9-2.5	27 IR 3156 28 IR 802	VOLATILE ORGANIC COMPOUND RULES	
Permit review by the U.S. EPA 326 IAC 2-7-18	26 IR 2007 28 IR 21	Internal combustion sources 326 IAC 2-9-14	27 IR 3167 28 IR 814	Automobile Refinishing Test procedures 326 IAC 8-10-7	26 IR 2044 28 IR 58
Requirement for a permit 326 IAC 2-7-3	26 IR 2006 28 IR 20	Ready-mix concrete batch plants 326 IAC 2-9-9	26 IR 2011 28 IR 26	General Provisions New facilities; general reduction requirements 326 IAC 8-1-6	29 IR 1259 29 IR 3350
Prevention of Significant Deterioration (PSD) Requirements Ambient air ceilings 326 IAC 2-2-16	26 IR 1999 28 IR 20	Sand and gravel plants 326 IAC 2-9-7	27 IR 3162 28 IR 808	Testing procedures 326 IAC 8-1-4	26 IR 2030 28 IR 44
Area designation and redesignation 326 IAC 2-2-13	26 IR 1998 28 IR 19	Surface coating or graphic arts operations 326 IAC 2-9-3	26 IR 2009 28 IR 23	Petroleum Sources Gasoline dispensing facilities 326 IAC 8-4-6	27 IR 3159 28 IR 805
Registrations Applicability 326 IAC 2-5.5-1	27 IR 3146 28 IR 792	Woodworking operations 326 IAC 2-9-4	27 IR 3156 28 IR 802	Leaks from transports and vapor collection systems; records 326 IAC 8-4-9	26 IR 2032 28 IR 47
Application requirements 326 IAC 2-5.5-3	27 IR 3146 28 IR 793	STATE ENVIRONMENTAL POLICY		Shipbuilding or Ship Repair Operations in Clark, Floyd, Lake, and Porter Counties Compliance requirements 326 IAC 8-12-5	26 IR 2035 28 IR 49
Compliance schedule 326 IAC 2-5.5-2	27 IR 3146 28 IR 793	General Conformity Applicability; incorporation by reference of federal standards 326 IAC 16-3-1	26 IR 2084 28 IR 98	Definitions 326 IAC 8-12-3	26 IR 2052 28 IR 67
Public notice 326 IAC 2-5.5-5	27 IR 3147 28 IR 794	STRATOSPHERIC OZONE PROTECTION		Record keeping, notification, and reporting requirements 326 IAC 8-12-7	26 IR 2050 28 IR 64
Registration content 326 IAC 2-5.5-4	27 IR 3147 28 IR 793	General Provisions Incorporation of federal regulations 326 IAC 22-1-1	26 IR 2098 28 IR 113	Test methods and procedures 326 IAC 8-12-6	26 IR 2054 28 IR 68
Source modification 326 IAC 2-5.5-6	27 IR 3147 28 IR 794	SULFUR DIOXIDE RULES		Sinter Plants Test procedures 326 IAC 8-13-5	26 IR 2053 28 IR 68
Source Specific Operating Agreement Program Abrasive cleaning operations 326 IAC 2-9-5	27 IR 3158 28 IR 805	Compliance Reporting requirements; methods to determine compliance 326 IAC 7-2-1	26 IR 2028 28 IR 42	Specific VOC Reduction Requirements for Lake, Porter, Clark, and Floyd Counties Test methods and procedures 326 IAC 8-7-7	26 IR 2054 28 IR 69
Automobile refinishing operations 326 IAC 2-9-11	27 IR 3164 28 IR 810	Emission Limitations and Requirements by County Dearborn County sulfur dioxide emission limitations 326 IAC 7-4-13	27 IR 2768 28 IR 2021	Volatile Organic Liquid Storage Vessels Definitions 326 IAC 8-9-3	26 IR 2036 28 IR 51
Coal mines and coal preparation plants 326 IAC 2-9-10	26 IR 2013 28 IR 27	Marion County sulfur dioxide emission limitations 326 IAC 7-4-2	29 IR 3409		26 IR 2037 28 IR 51
Crushed stone processing plants 326 IAC 2-9-8	26 IR 2010 28 IR 25				

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Exemptions 326 IAC 8-9-2	26 IR 2036 28 IR 51	Bulk milk collection; pickup tankers; samples 345 IAC 8-2-4	28 IR 1826 28 IR 3562	Laboratory responsibility 345 IAC 1-6-3	29 IR 3092
Record keeping and reporting requirements 326 IAC 8-9-6	26 IR 2042 28 IR 56	Definitions 345 IAC 8-2-1.1	28 IR 1821 28 IR 3557	EQUINE Contagious Equine Metritis (CEM) 345 IAC 6-2	28 IR 1000 28 IR 2353
Standards 326 IAC 8-9-4	26 IR 2038 28 IR 52	General requirements; permits 345 IAC 8-2-1.9	28 IR 1825 28 IR 3561	LIVESTOCK DEALERS, MARKETING, EXHIBITIONS, AND SLAUGHTER LIVESTOCK Exhibition of Domestic Animals and Poultry Animal health documentation 345 IAC 7-5-2.5	29 IR 3090
Testing and procedures 326 IAC 8-9-5	26 IR 2040 28 IR 54	"Milk products" defined 345 IAC 8-2-1.5	28 IR 1823 28 IR 3560	Definitions 345 IAC 7-5-1	29 IR 3090
Wood Furniture Coatings Compliance procedures and monitoring requirements 326 IAC 8-11-6	26 IR 2046 28 IR 60	"Pasteurization", "pasteurized", "ultra pasteurization", and "aseptic processing" defined 345 IAC 8-2-1.7	28 IR 1824 28 IR 3560	Pseudorabies tests for swine 345 IAC 7-5-15.1	27 IR 2797 28 IR 559
Definitions 326 IAC 8-11-2	26 IR 2044 28 IR 59	Standards for Milk and Milk Products and Grade A Standards Components of Grade A dairy products 345 IAC 8-3-12	28 IR 1829 28 IR 3565	Requirements imposed by the exhibition 345 IAC 7-5-2.3	29 IR 3090
Test procedures 326 IAC 8-11-7	26 IR 2050 28 IR 64	Grade A milk production and storage 345 IAC 8-3-2	28 IR 1829 28 IR 3565	Tuberculosis control in cattle and bison 345 IAC 7-5-12	27 IR 4135 28 IR 2687
ALCOHOL AND TOBACCO COMMISSION GENERAL PROVISIONS Minors Loitering 905 IAC 1-15.2-3	27 IR 3337	Incorporation by reference; standards 345 IAC 8-3-1	28 IR 1828 28 IR 3564	Vaccinations and tests required for dogs and cats 345 IAC 7-5-22	27 IR 2798 28 IR 559
Permit Renewal; Letter of Extension Revocation of letter of extension 905 IAC 1-26-3	27 IR 3338	DOMESTIC ANIMAL DISEASE CONTROL; GENERAL PROVISIONS Acquisition and Disposition of Animals and Objects 345 IAC 1-7	29 IR 847 29 IR 2518	Exhibitions 345 IAC 7-4.5	28 IR 1820 28 IR 3556
Tobacco Retail Sales Certificates 905 IAC 1-46	27 IR 1291 28 IR 969	Importation of Domestic Animals Animals for immediate slaughter 345 IAC 1-3-10	27 IR 4121 28 IR 2672	Licensing and Bonding of Livestock Dealers and Markets Definitions 345 IAC 7-3.5-2	29 IR 3088
Tracking Beer Kegs Identification markers 905 IAC 1-45-2	27 IR 2576 28 IR 1484	Cattle and bison 345 IAC 1-3-7	27 IR 4120 28 IR 2671	MEAT AND MEAT PRODUCTS INSPECTION Cooperation with Federal Programs Federal-state programs 345 IAC 9-20-2	28 IR 3649 29 IR 1554
Receipt for the keg 905 IAC 1-45-3	27 IR 2576 28 IR 1484	Certificate of veterinary inspection and permit required for importation 345 IAC 1-3-4	29 IR 3084	Incorporation by Reference Incorporation by reference 345 IAC 9-2.1-1	28 IR 3648 29 IR 1552
Trade Practices; Permissible Activity Between Primary Sources of Supply, Wholesalers, and Retailers Samples; consumer product sampling 905 IAC 1-5.2-9.2	27 IR 3337	Chronic wasting disease; carcasses 345 IAC 1-3-31	28 IR 1833 28 IR 3569	Inspection of Rabbits and Rabbit Products 345 IAC 9-21.5	28 IR 3650 29 IR 1554
Withdrawal of Consent to Transfer Permit 905 IAC 1-48	27 IR 3339	Definitions 345 IAC 1-3-1.5	29 IR 3083	Officials Marks, Devices, and Certificates Inspected and passed products; official marks 345 IAC 9-12-2	28 IR 3649 29 IR 1553
AMUSEMENT DEVICE SAFETY BOARD, REGULATED LSA Document #06-106(E)	29 IR 2569	Goats; prohibitions 345 IAC 1-3-19	29 IR 852 29 IR 2523	POULTRY National Poultry Improvement Plan National Poultry Improvement Plan; adoption by reference 345 IAC 4-4-1	27 IR 4118 28 IR 1473
ANIMAL HEALTH, INDIANA STATE BOARD OF DAIRY PRODUCTS Drug Residues and Other Adulterants Drug residues 345 IAC 8-4-1	28 IR 1830 28 IR 3566	Sheep; applicability; importation restrictions 345 IAC 1-3-17	29 IR 852 29 IR 2523	POULTRY AND POULTRY PRODUCTS INSPECTION Administration; Application of Inspection and Other Requirements Delivery and acceptance of poultry for slaughter 345 IAC 10-2-5	27 IR 4119 28 IR 1473
Production, Handling, Processing, Packaging, and Distribution of Milk and Milk Products Abnormalities of milk 345 IAC 8-2-1.6	28 IR 1824 28 IR 3560	Official Forms 345 IAC 1-1.5	29 IR 3082	Incorporation by Reference Incorporation by reference; poultry products inspection 345 IAC 10-2.1-1	27 IR 4119 28 IR 1474 28 IR 3650 29 IR 1554
		Premises Identification 345 IAC 1-2.5	28 IR 1818 28 IR 3554		
		Rabies Immunizations Animal rabies control program 345 IAC 1-5-3	28 IR 3652 29 IR 1556		
		Reportable Diseases Individual and veterinarian responsibility 345 IAC 1-6-2	29 IR 3092		

SCRAPIE		Core subjects as elective credits		Female boxers	
Definitions		812 IAC 3-1-1.1	29 IR 2046	808 IAC 2-1-12	27 IR 2564
345 IAC 5-2	28 IR 3633	Failure to meet continuing education provisions			28 IR 199
	29 IR 1537	812 IAC 3-1-11	29 IR 2046	Gloves	
General Provisions		Reinstatement of inactive license; requirements		Gloves; mouthpiece; inspection; specifications	
345 IAC 5-3	28 IR 3641	812 IAC 3-1-13	29 IR 2047	808 IAC 2-22-1	27 IR 2565
	29 IR 1545	Renewal applications			28 IR 199
Identification and Record Keeping		812 IAC 3-1-10	29 IR 2046	Physician; Testing for the Use of Prohibited Drugs	
345 IAC 5-4	28 IR 3642	GENERAL PROVISIONS		Confidentiality	
	29 IR 1546	Powers of Commission; Permitted Activities; License Procedure; Fees		808 IAC 2-12-8	27 IR 2568
Moving Animals		Auction company; auction house; records and accounts		Costs	
345 IAC 5-5	28 IR 3644	812 IAC 1-1-41	29 IR 2045	808 IAC 2-12-7	27 IR 2568
	29 IR 1548	Compliance with IC 26-1-6.1-107			28 IR 202
Scrapie Affected Animals and Herds		812 IAC 1-1-42	29 IR 2045	Definitions	
345 IAC 5-6	28 IR 3645	Fees charged by commission		808 IAC 2-12-0.5	27 IR 2566
	29 IR 1549	812 IAC 1-1-35	29 IR 2044		28 IR 201
Scrapie Flock Certification Program		Receipt of application before examination; fee; failure to appear at examination		Disciplinary actions	
345 IAC 5-7	28 IR 3646	812 IAC 1-1-3	29 IR 2044	808 IAC 2-12-6	27 IR 2567
	29 IR 1550	Time for holding examinations; individual examinations not permitted			28 IR 202
SWINE		812 IAC 1-1-2	29 IR 2044	Refusal to submit to drug test	
Swine Brucellosis Testing, Control, and Eradication; Validated Brucellosis-Free Herds		Violations; professional incompetence		808 IAC 2-12-5	27 IR 2567
Official health certificate required for sale		812 IAC 1-1-43	29 IR 2045		28 IR 202
345 IAC 3-4-3	29 IR 3088			Test for prohibited drugs	
TUBERCULOSIS CONTROL				808 IAC 2-12-3	27 IR 2567
345 IAC 2.5	27 IR 4121				28 IR 201
	28 IR 2672			Testing procedures	
Cattle Brucellosis Control and Eradication				808 IAC 2-12-4	27 IR 2567
Definitions					28 IR 202
345 IAC 2-6-1	29 IR 3085	BARBER EXAMINERS, BOARD OF		Use of prohibited drugs	
Tuberculosis Control in Bovine and Bison		BARBER SCHOOLS AND SHOPS		808 IAC 2-12-2	27 IR 2567
Moving cattle and bison into the state		Barbering Instructors			28 IR 201
345 IAC 2.5-3-2	29 IR 849	Barbering instructors; education and training; experience requirements		Referees	
	29 IR 2520	816 IAC 1-4-1	29 IR 894	Discontinuation of fight; declaration of winner	
		Barber School Approval; Requisites; Curriculum		808 IAC 2-7-14	27 IR 2564
		Transferred students			28 IR 199
		816 IAC 1-2-18	29 IR 1756	Scoring Decisions	
		Use of instructors		Exhibitions	
		816 IAC 1-2-11	29 IR 893	808 IAC 2-9-5	27 IR 2564
		Examinations			28 IR 199
		Barber examination; application; filing deadline		Weighing Time	
		816 IAC 1-3-6	29 IR 894	Weighing-in; attendance	
		Reexamination requirements; barber		808 IAC 2-18-1	27 IR 2565
		816 IAC 1-3-4	29 IR 894		28 IR 199
		Fees		GENERAL PROVISIONS	
		816 IAC 1-5	29 IR 894	Licenses and Permits	
				Security for the purse; forms	
				808 IAC 1-3-6	27 IR 2563
					28 IR 198
ATTORNEY GENERAL FOR THE STATE, OFFICE OF		BOILER AND PRESSURE VESSEL RULES BOARD		Seats for Commission and Officials	
RELEASE OF SOCIAL SECURITY NUMBERS BY STATE AGENCIES		GENERAL PROVISIONS		Bond of promoter license applicant	
10 IAC 5	29 IR 1248	Adoption by Reference; Title; Scope; Applicability; Classification; Availability of Rule; Violations; Penalties; Appeals		808 IAC 1-5-2	27 IR 2563
		Adoption by reference; approval of revisions			28 IR 198
		LSA Document #06-6(E)	29 IR 1578	Seats for commission, judges, timekeepers, and other officials	
		Exemptions		808 IAC 1-5-1	27 IR 2563
		680 IAC 2-1-5	29 IR 3420		28 IR 198
		Title; scope; applicability; definition			
		680 IAC 2-1-2	29 IR 3419		
ATTORNEY GENERAL'S OPINIONS					
(See Cumulative Table of Executive Orders and Attorney General's Opinions at 29 IR 3517)					
AUCTIONEER COMMISSION, INDIANA		BOXING COMMISSION, STATE		CHEMIST OF THE STATE OF INDIANA, STATE	
CONTINUING EDUCATION		BOXING AND OTHER RING EXHIBITIONS		COMMERCIAL FERTILIZERS	
Continuing Education Requirements; General		Contestants		Definitions	
Approved auctioneer continuing education sponsor; certificate requirements		Athletic costumes and protective equipment		"Approved" defined	
812 IAC 3-1-6	29 IR 2046	808 IAC 2-1-5	27 IR 2564	355 IAC 2-2-1	28 IR 1839
Continuing education requirements			28 IR 198		28 IR 3571
812 IAC 3-1-1	29 IR 2045				

CITATIONS TO FINAL RULES ARE IN BOLD TYPE

“Appurtenance” defined 355 IAC 2-2-1.5 28 IR 1839 28 IR 3571	Primary Containment of Fluid Bulk Fertilizer at Storage Facilities Compliance with effective date of rule 355 IAC 2-3-12 28 IR 1841 28 IR 3573	Requirements for Category 3b applicator license for hire 355 IAC 4-6-3 28 IR 1837 29 IR 8
“Field operations” defined 355 IAC 2-2-6 28 IR 1839 28 IR 3571	Inspection and maintenance 355 IAC 2-3-11 28 IR 1841 28 IR 3573	CHILDREN’S HEALTH INSURANCE PROGRAM, OFFICE OF THE APPLICANTS AND MEMBERS; ELIGIBILITY AND ENROLLMENT; APPEAL PROCEDURES Eligibility Requirements Agreement to pay cost sharing 407 IAC 2-2-3 28 IR 3656 29 IR 1213
“Low pressure nitrogen solutions” defined 355 IAC 2-2-9 28 IR 1839 28 IR 3571	Pipes and fittings 355 IAC 2-3-8 28 IR 1841 28 IR 3573	Premiums Responsibility for premium payment 407 IAC 2-3-1 28 IR 3657 29 IR 1213
“Operational area” defined 355 IAC 2-2-10 28 IR 1839 28 IR 3571	Prohibited materials 355 IAC 2-3-4 28 IR 1840 28 IR 3572	CHILD SERVICES, DEPARTMENT OF CHILD WELFARE SERVICES Children’s Homes and Child Caring Institutions Confinement rooms 465 IAC 2-9-58 29 IR 2008
“Secondary containment” defined 355 IAC 2-2-13 28 IR 1840 28 IR 3572	Security 355 IAC 2-3-6 28 IR 1841 28 IR 3573	Discipline and guidance 465 IAC 2-9-57 29 IR 2008
“State chemist” defined 355 IAC 2-2-14 28 IR 1840 28 IR 3572	Storage and Handling of Dry Bulk Fertilizers Storage and handling 355 IAC 2-6-1.5 28 IR 1846 28 IR 3578	Mechanical restraints 465 IAC 2-9-59 29 IR 2009
“Storage container” defined 355 IAC 2-2-15 28 IR 1840 28 IR 3572	Storage Facility Location Registry Facility registry 355 IAC 2-9-1 28 IR 1846 28 IR 3578	“Variance” defined 465 IAC 2-9-31 29 IR 2008
“Storage facility location registry” defined 355 IAC 2-2-17 28 IR 1840 28 IR 3572	PESTICIDE USE AND APPLICATION Categorization of Licenses and Certificates Commercial applicators; categories of certification and licenses 355 IAC 4-1-3 29 IR 3416	“Waiver” defined 465 IAC 2-9-32 29 IR 2008
Diked Secondary Containment of Fluid Bulk Fertilizers Concrete liners 355 IAC 2-5-4 28 IR 1844 28 IR 3576	Commercial applicators; certification standards and procedures 355 IAC 4-1-2.1 29 IR 3415	Children’s Homes and Child Caring Institutions Defined as Emergency Shelter Care Group Homes Discipline and guidance 465 IAC 2-13-57 29 IR 2013
Drainage from contained areas within dikes 355 IAC 2-5-12.5 28 IR 1845 28 IR 3577	Commercial applicators; licensing 355 IAC 4-1-1.1 29 IR 3415	Children’s Homes and Child Caring Institutions Defined as Group Homes Discipline and guidance 465 IAC 2-12-57 29 IR 2012
Drainage from contained areas within dikes; elephant rings instead of a diked containment area 355 IAC 2-5-12 28 IR 1845 28 IR 3577	Private applicators; certification requirements 355 IAC 4-1-4 29 IR 3417	Emergency Shelter Care Children’s Homes and Child Caring Institutions Confinement rooms 465 IAC 2-10-58 29 IR 2011
Exemptions 355 IAC 2-5-8 28 IR 1844 28 IR 3576	Definitions “Certification” defined 355 IAC 4-0.5-1.5 29 IR 3415	Discipline and guidance 465 IAC 2-10-57 29 IR 2010
General requirements 355 IAC 2-5-1 28 IR 1842 28 IR 3575	Licensed Applicators (for Hire) and Registered Technicians; Qualifications, Training, and Supervision Definitions 355 IAC 4-5-1 28 IR 1835 29 IR 7	Mechanical restraints 465 IAC 2-10-59 29 IR 2012
Inspection and maintenance 355 IAC 2-5-13 28 IR 1846 28 IR 3578	Record keeping and supervision requirements for licensed applicators for hire 355 IAC 4-5-2 28 IR 1836 29 IR 7	“Variance” defined 465 IAC 2-10-31 29 IR 2010
Lining; general 355 IAC 2-5-3 28 IR 1843 28 IR 3576	Requirements for Category 7b applicator license for hire 355 IAC 4-5-3 28 IR 1836 29 IR 8	“Waiver” defined 465 IAC 2-10-32 29 IR 2010
Synthetic liners 355 IAC 2-5-6 28 IR 1844 28 IR 3576	Site Awareness and Direct Supervision of Noncertified Applicators Pesticide use by noncertified persons 355 IAC 4-2-2 28 IR 1834 29 IR 6	CORONERS TRAINING BOARD CONTINUING EDUCATION 207 IAC 2 28 IR 624
Walls 355 IAC 2-5-2 28 IR 1843 28 IR 3575	Technician registration requirements 355 IAC 4-2-8 28 IR 1834 29 IR 6	COSMETOLOGY EXAMINERS, STATE BOARD OF CONTINUING EDUCATION Approved Cosmetology Educators Application for approval as cosmetology educator 820 IAC 6-1-2 29 IR 654
General Provisions Boron-containing fertilizers; warning requirements 355 IAC 2-1-6 28 IR 1838 28 IR 3571	Training Requirements for Licensed Applicators and Registered Technicians; Category 3b Definitions 355 IAC 4-6-1 28 IR 1837 29 IR 8	Renewal of cosmetology educator approval 820 IAC 6-1-5 29 IR 655
Degree of fineness of unacidulated phosphate materials; registration and labeling 355 IAC 2-1-1 28 IR 1838 28 IR 3570		
Operational Area Containment for Fluid Fertilizers Loadout and unloading pads 355 IAC 2-4-1 28 IR 1842 28 IR 3574		

CITATIONS TO FINAL RULES ARE IN **BOLD** TYPE

COSMETOLOGY SCHOOLS		Qualifications of applicants; accredited and approved dental hygiene schools		HOME AND COMMUNITY BASED SERVICES	
Curriculum				460 IAC 1.1	27 IR 2799
Content of final practical demonstration examination		828 IAC 1-2-1	29 IR 1373		28 IR 912
820 IAC 4-4-8.1	28 IR 3046	Dentists and Dental Hygienists; Licensure by Endorsement	29 IR 2541	460 IAC 1.2	29 IR 1991
School examinations		Dental licensure by endorsement; credentials		RATES FOR ADULT DAY SERVICES PROVIDED BY COMMUNITY MENTAL RETARDATION AND OTHER DEVELOPMENTAL DISABILITIES CENTERS	
820 IAC 4-4-8	28 IR 3045	828 IAC 1-3-1.1	29 IR 1375	Unit of Service Reimbursement Rates	
General Requirements		Licensure to practice dental hygiene by endorsement; credentials	29 IR 2543	Annual review of adult day service reimbursement rates	
Completion of application by cosmetology school; cosmetology student required to attend cosmetology school after graduation prohibited		828 IAC 1-3-1.5	29 IR 1376	460 IAC 3.5-2-3	28 IR 1303
820 IAC 4-1-12	28 IR 3045		29 IR 2544	EDUCATION, DEPARTMENT OF	
Graduation defined		"Practice of dentistry" defined		512 IAC	29 IR 2332
820 IAC 4-1-11	28 IR 3045	828 IAC 1-3-2	29 IR 1377	EDUCATION, INDIANA STATE BOARD OF ACHIEVEMENT TESTS	
Record retention			29 IR 2545	Indiana Statewide Testing for Educational Progress (ISTEP) Program	
820 IAC 4-1-9	28 IR 3045	Dentists; Licensure by Examination		Alternate assessment based on alternate achievement standards in lieu of ISTEP+	
Records		Application forms		511 IAC 5-2-4.5	28 IR 668
820 IAC 4-1-7	28 IR 3045	828 IAC 1-1-2	29 IR 1372	28 IR 2691	
Instructors			29 IR 2540	ADMINISTRATION; INFORMATION COLLECTION PROCESSING; SCHOOL FINANCE; GENERAL PROVISIONS	
License		Clinical examination		Determining and Reporting Attendance and Membership for State Support	
820 IAC 4-3-1	28 IR 1059	828 IAC 1-1-7	29 IR 1373	Definitions	
	28 IR 2382		29 IR 2541	511 IAC 1-3-1	27 IR 3305
FEES		Examinations required by licensure		28 IR 965	
Fees Applicable to Licensure; Verification;		828 IAC 1-1-3	29 IR 1372	DRIVER EDUCATION; GRADUATION REQUIREMENTS; NONSTANDARD PROGRAMS; HIGH ABILITY STUDENTS; POSTSECONDARY ENROLLMENT	
Duplicate Licenses			29 IR 2540	Graduation Requirements	
820 IAC 7	29 IR 655	National board examination; dental and dental hygiene law examinations		Academic honors diploma; additional course requirements	
	29 IR 2195	828 IAC 1-1-6	29 IR 1373	511 IAC 6-7-6.5	27 IR 2552
TANNING FACILITIES			29 IR 2541	28 IR 959	
Sanitation and Safety		Qualifications of applicants; approved dental schools		LSA Document #06-163(E) 29 IR 3390	
License application required		828 IAC 1-1-1	29 IR 1371	Graduation Requirements for Students Who Begin High School in the 2005-2006 School Year or a Subsequent School Year	
820 IAC 5-1-20	29 IR 654		29 IR 2539	511 IAC 6-7.1	28 IR 1303
DEAF BOARD, INDIANA SCHOOL FOR THE		DISABILITY, AGING, AND REHABILITATIVE SERVICES, DIVISION OF AGING		29 IR 801	
514 IAC	27 IR 1634	Caretaker Support Program		Students who enter high school in the 2007-2008 school year and subsequent school years; Core 40 diploma expected	
	28 IR 197	460 IAC 1-10	27 IR 3303	511 IAC 6-7.1-4.5	28 IR 1849
DENTISTRY, STATE BOARD OF			28 IR 910	SCHOOL ACCREDITATION	
GENERAL PROVISIONS		Personal Services Attendant for Individuals in Need of Self-Directed In-Home Care		Approved High School Courses	
Fees		Attendant care service provider registration requirement; preclusion		Business, marketing, and information technology; technology education	
Dental fees		460 IAC 1-8-3	28 IR 1007	511 IAC 6.1-5.1-9	27 IR 2557
828 IAC 0.5-2-3	28 IR 670		28 IR 2690	28 IR 964	
	28 IR 2713	Method of payment to a fiscal agent		28 IR 2199	
	29 IR 1370	460 IAC 1-8-12	28 IR 1008	29 IR 1557	
	29 IR 2538		28 IR 2691	Fine arts courses	
Dental hygiene fees		Method of payment to a personal services attendant		511 IAC 6.1-5.1-8	27 IR 2556
828 IAC 0.5-2-4	29 IR 1371	460 IAC 1-8-11	28 IR 1007	28 IR 963	
	29 IR 2539		28 IR 2691	Language arts courses	
INSTRUCTOR'S LICENSES		Record keeping requirements		511 IAC 6.1-5.1-2	27 IR 2553
General Requirements		460 IAC 1-8-13	28 IR 1008	28 IR 960	
828 IAC 5	28 IR 671	Posting of Notices		Mathematics	
	28 IR 2713	460 IAC 1-11	28 IR 1004	511 IAC 6.1-5.1-5	27 IR 2555
LICENSURE OF DENTISTS AND DENTAL HYGIENISTS			28 IR 2687	28 IR 962	
Continuing Education for Renewal of License		Processing of Applications			
Continuing education course requirement		460 IAC 1-3.4	28 IR 1002		
828 IAC 1-5-6	28 IR 669	DIVISION OF REHABILITATION SERVICES			
	28 IR 2382	Board of Interpreter Standards			
Dental Hygienists; Licensure by Examination		460 IAC 2-2.1	27 IR 3701		
Application forms			28 IR 2368		
828 IAC 1-2-2	29 IR 1374				
	29 IR 2542				
Examinations required for licensure				</	

CITATIONS TO FINAL RULES ARE IN BOLD TYPE

Multidisciplinary courses		Rules of Practice		ETHICS COMMISSION, STATE
511 IAC 6.1-5.1-1	28 IR 2198	Conduct of hearing; separation of witnesses		STATE OFFICERS AND EMPLOYEES
	29 IR 1556	315 IAC 1-3-10	28 IR 995	Indiana Code of Ethics for the Conduct of State
Other acceptable courses			28 IR 2778	Business
511 IAC 6.1-5.1-11	28 IR 2202	Conduct of prehearing conference	29 IR 475	Acceptable gifts, favors, services, entertain-
	29 IR 1560	315 IAC 1-3-9	28 IR 995	ment, food, drink, and honoraria
Science courses			28 IR 2778	40 IAC 2-1-6
511 IAC 6.1-5.1-6	27 IR 2555		29 IR 474	28 IR 987
	28 IR 962	Continuances of prehearing conference,		28 IR 2160
Social studies courses		status conference, stay hearing, and hearing		28 IR 3452
511 IAC 6.1-5.1-3	27 IR 2553	315 IAC 1-3-12	28 IR 996	Appearances; activities; expenses
	28 IR 960		28 IR 2778	40 IAC 2-1-7
Career-technical courses			29 IR 475	28 IR 988
511 IAC 6.1-5.1-10.1	27 IR 2550	Defaults and dismissals		28 IR 2161
	28 IR 957	315 IAC 1-3-7	28 IR 994	28 IR 3453
	28 IR 2200		28 IR 2777	Ethics education
	29 IR 1558		29 IR 473	40 IAC 2-1-5.5
World language courses		Filing and service of pleadings and docu-		28 IR 987
511 IAC 6.1-5.1-4	27 IR 2554	ments		28 IR 2160
	28 IR 961	315 IAC 1-3-3	28 IR 992	28 IR 3452
			28 IR 2775	
ENGINEERS, STATE BOARD OF REGISTRA-			29 IR 471	EXECUTIVE ORDERS
TION FOR PROFESSIONAL		Form of pleadings and documents		(See Cumulative Table of Executive Orders and
ADMINISTRATION; GENERAL REQUIRE-		315 IAC 1-3-4	28 IR 993	Attorney General's Opinions at 29 IR 3517)
MENTS			28 IR 2776	FAMILY RESOURCES, DIVISION OF
Examinations			29 IR 472	CHILD WELFARE SERVICES
Examination attempts for certification as an		Informal settlement; alternative dispute reso-		Child care development fund voucher program;
EI		lution		provider eligibility
864 IAC 1.1-4.1-9	28 IR 603	315 IAC 1-3-8	28 IR 994	470 IAC 3-18
	29 IR 1379		28 IR 2777	27 IR 1627
	29 IR 2357	Initiation of a proceeding for administrative	29 IR 474	28 IR 950
	29 IR 2666	review		
Examination attempts for registration as a		315 IAC 1-3-2	28 IR 991	Child Care Homes
professional engineer			28 IR 2774	Activities for healthy development
864 IAC 1.1-4.1-7	29 IR 1378		29 IR 470	470 IAC 3-1.1-38
	29 IR 2356	Petition for judicial review		27 IR 2847
	29 IR 2665	315 IAC 1-3-14	28 IR 996	Annual inspection
Terminated applications; reapplication for			28 IR 2779	470 IAC 3-1.1-28.5
admission, qualifications			29 IR 475	27 IR 2842
864 IAC 1.1-4.1-8	29 IR 1378	Powers and duties of the director, presiding		"Applicant" defined
	29 IR 2357	environmental law judge, and office of		470 IAC 3-1.1-1
	29 IR 2665	environmental adjudication		27 IR 2837
Fees		315 IAC 1-3-1	28 IR 991	"Assistant caregiver" defined
Fee for examination administration			28 IR 2773	470 IAC 3-1.1-2
864 IAC 1.1-12-2	27 IR 2570	Representatives and attorneys; eligibility to	29 IR 469	27 IR 2838
	28 IR 604	practice		"Caregiver" defined
Fees charged by board		315 IAC 1-3-15		470 IAC 3-1.1-4
864 IAC 1.1-12-1	27 IR 2569			27 IR 2838
	28 IR 604	Request for extension of time for filing plead-		Child abuse and neglect
Limited Liability Company Practice		ing, document, or motion		470 IAC 3-1.1-35
864 IAC 1.1-14	26 IR 3739	315 IAC 1-3-5	28 IR 994	27 IR 2846
	27 IR 875		28 IR 2776	"Child care" defined
Qualifications for Examination			29 IR 473	470 IAC 3-1.1-6
Engineering intern; education and work		Stay		27 IR 2838
experience		315 IAC 1-3-2.1		Child care home capacity
864 IAC 1.1-2-4	27 IR 2569			470 IAC 3-1.1-24
	28 IR 603			27 IR 2841
ENVIRONMENTAL ADJUDICATION, OF-				"Child care provider" defined
FICE OF				470 IAC 3-1.1-8
ADJUDICATORY PROCEEDINGS BEFORE				27 IR 2839
ENVIRONMENTAL LAW JUDGES				Child to staff ratio
General Provisions				470 IAC 3-1.1-36.5
Definitions				27 IR 2846
315 IAC 1-2-1	28 IR 990	ENVIRONMENTAL MANAGEMENT, DE-		"Class I child care home" defined
	28 IR 2772	PARTMENT OF		470 IAC 3-1.1-7.2
	29 IR 469	318 IAC	29 IR 3073	27 IR 2838
				"Design professional" defined
				470 IAC 3-1.1-7.4
				27 IR 2839
				Discipline policy
				470 IAC 3-1.1-41
				27 IR 2848
				Extended hours
				470 IAC 3-1.1-51
				27 IR 2853
				Fire prevention
				470 IAC 3-1.1-46
				27 IR 2851
				General environment
				470 IAC 3-1.1-45
				27 IR 2850
				Health
				470 IAC 3-1.1-44
				27 IR 2849
				Inappropriate discipline
				470 IAC 3-1.1-41.2
				27 IR 2848
				"Infant" defined
				470 IAC 3-1.1-10
				27 IR 2839

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Initial licensure		Class II child care home services		Local Administration	
470 IAC 3-1.1-28	27 IR 2841	470 IAC 3-1.3-1	27 IR 2855	Local planning and coordinating council	
"Licensee" defined		Fire prevention and safety		470 IAC 3.1-3-1	29 IR 105
470 IAC 3-1.1-12	27 IR 2839	470 IAC 3-1.3-7	27 IR 2856		29 IR 2181
License provisions		Personnel requirements		Transition	
470 IAC 3-1.1-29.5	27 IR 2842	470 IAC 3-1.3-4	27 IR 2856	Division responsibilities	
Medical requirements		Staff orientation, training, and development		470 IAC 3.1-11-2	29 IR 107
470 IAC 3-1.1-34	27 IR 2845	470 IAC 3-1.3-5	27 IR 2856		29 IR 2184
Medication		Emergency or temporary closure of child care		Service coordinator responsibilities	
470 IAC 3-1.1-44.5	27 IR 2850	centers and child care homes		470 IAC 3.1-11-4	29 IR 107
Minimum standards		470 IAC 3-4.8	27 IR 1626		29 IR 2184
470 IAC 3-1.1-0.5	27 IR 2837		28 IR 196		
Nutrition		Infant and Toddler Services		FAMILY AND SOCIAL SERVICES, OFFICE	
470 IAC 3-1.1-42	27 IR 2849	Activities for healthy development		OF THE SECRETARY OF	
Outdoor environment		470 IAC 3-1.2-4	27 IR 2854	LSA Document #05-337(E)	29 IR 1224
470 IAC 3-1.1-38.5	27 IR 2847	Cribs		LSA Document #05-361(E)	29 IR 1577
Pets		470 IAC 3-1.2-3.2	27 IR 2853	LSA Document #05-362(E)	29 IR 1578
470 IAC 3-1.1-45.5	27 IR 2850	Diaper changing and toilet training		LSA Document #06-81(E)	29 IR 2568
Positive discipline		470 IAC 3-1.2-6	27 IR 2854	INDIANA PRESCRIPTION DRUG PROGRAM	
470 IAC 3-1.1-41.1	27 IR 2848	Feeding		Application and Enrollment; General Require-	
"Probationary license" defined		470 IAC 3-1.2-7	27 IR 2855	ments	
470 IAC 3-1.1-12.5	27 IR 2839	"Full-sized crib" defined		Date of availability	
"Protected outdoor play area" defined		470 IAC 3-1.2-2	27 IR 2853	LSA Document #04-246(E)	28 IR 230
470 IAC 3-1.1-13	27 IR 2839	Naps		405 IAC 6-3-3	27 IR 3210
"Provisional license" defined		470 IAC 3-1.2-5	27 IR 2854		28 IR 180
470 IAC 3-1.1-14	27 IR 2840	"Portacrib" defined		Benefits	
Record requirements		470 IAC 3-1.2-3	27 IR 2853	Benefit defined by family income level	
470 IAC 3-1.1-32.1	27 IR 2843	Sanitizing		LSA Document #04-246(E)	28 IR 230
"Relatives" defined		470 IAC 3-1.2-8	27 IR 2855	405 IAC 6-5-2	27 IR 3211
470 IAC 3-1.1-15	27 IR 2840	FIRST STEPS EARLY INTERVENTION SYS-			28 IR 181
Relicensure		TEM		Benefit duration	
470 IAC 3-1.1-29	27 IR 2842	Definitions		LSA Document #04-246(E)	28 IR 230
Requirements for admission to the home		"Division" defined		405 IAC 6-5-4	27 IR 3212
470 IAC 3-1.1-37	27 IR 2846	470 IAC 3.1-1-10	29 IR 104		28 IR 181
"Residential structure" defined			29 IR 2181	Benefit period	
470 IAC 3-1.1-16	27 IR 2840	"LPCC" defined		LSA Document #04-246(E)	28 IR 230
Safety		470 IAC 3.1-1-18	29 IR 104	405 IAC 6-5-3	27 IR 3211
470 IAC 3-1.1-48	27 IR 2852		29 IR 2181		28 IR 181
Sanitation		"Primary referral sources" defined		Benefits; program appropriations	
470 IAC 3-1.1-47	27 IR 2852	470 IAC 3.1-1-25	29 IR 104	LSA Document #04-246(E)	28 IR 230
School age child care services			29 IR 2181	405 IAC 6-5-6	27 IR 3212
470 IAC 3-1.1-50	27 IR 2853	"Qualified personnel" defined			28 IR 182
Staff orientation, training, and development		470 IAC 3.1-1-26	29 IR 104	Prescription drug coverage	
470 IAC 3-1.1-33.5	27 IR 2845		29 IR 2181	LSA Document #04-246(E)	28 IR 230
Staff requirements		Early Intervention Services		405 IAC 6-5-1	27 IR 3211
470 IAC 3-1.1-33	27 IR 2845	Individualized services			28 IR 181
"Student assistant" defined		470 IAC 3.1-4-2	29 IR 106	Definitions	
470 IAC 3-1.1-20	27 IR 2840		29 IR 2182	"Complete application" defined	
Supervision		Eligibility		LSA Document #04-246(E)	28 IR 230
470 IAC 3-1.1-36.6	27 IR 2846	Developmental delay		405 IAC 6-2-5	27 IR 3210
"Supervision" defined		470 IAC 3.1-7-1	29 IR 106		28 IR 179
470 IAC 3-1.1-20.1	27 IR 2840		29 IR 2183	Discontinuance of the Indiana Prescription	
Swimming		High probability of development delay		Drug Program Point of Service Drug Card	
470 IAC 3-1.1-39	27 IR 2848	470 IAC 3.1-7-2	29 IR 107	LSA Document #06-50(E)	29 IR 2228
Transportation and activities away from the			29 IR 2183	405 IAC 6-10	29 IR 854
child care home		Financial Administration			29 IR 2524
470 IAC 3-1.1-40	27 IR 2848	Cost participation plan		Eligibility Requirements	
"Volunteer caregiver" defined		470 IAC 3.1-12-7	29 IR 108	Income	
470 IAC 3-1.1-22.5	27 IR 2840		29 IR 2185	LSA Document #04-246(E)	28 IR 230
Class II Child Care Homes		Funding sources		405 IAC 6-4-2	27 IR 3210
Application for Class II child care home		470 IAC 3.1-12-2	29 IR 108		28 IR 180
license			29 IR 2185	Ineligibility	
470 IAC 3-1.3-3	27 IR 2855	Impartial Procedures for Resolving Individual		LSA Document #04-246(E)	28 IR 230
Class II child care home capacity		Child Complaints; Due Process Hearings		405 IAC 6-4-3	27 IR 3210
470 IAC 3-1.3-6	27 IR 2856	Status of a child during proceedings			28 IR 180
"Class II child care home" defined		470 IAC 3.1-15-10	29 IR 109		
470 IAC 3-1.3-2	27 IR 2855		29 IR 2186		

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

INDIANA PRESCRIPTION DRUG PROGRAM		New provider; initial financial report to office; criteria for establishing initial interim rates		Reimbursement for nonlegend drugs	
MEDICARE WRAPAROUND BENEFIT		405 IAC 1-14.6-5		LSA Document #05-283(E)	29 IR 573
LSA Document #06-50(E)		29 IR 1734		405 IAC 5-24-5	28 IR 3653
405 IAC 8		29 IR 2978			29 IR 1212
29 IR 2526		Nursing facility quality assessment		Podiatric Services	
MEDICAID PROVIDERS AND SERVICES		405 IAC 1-14.6-24		Prior authorization	
LSA Document #06-84(E)		29 IR 2983		405 IAC 5-26-5	
General Provisions		Rate components; rate limitations; profit add-on		28 IR 262	
Overpayments made to providers; recovery		405 IAC 1-14.6-9		28 IR 2134	
405 IAC 1-1-5		29 IR 1737		Prior Authorization	
28 IR 2129		29 IR 2980		Services requiring prior authorization	
Providing services to members enrolled under the Medicaid spend-down provision		Reimbursement for Services Performed by Physicians, Limited License Practitioners, and Nonphysician Practitioners		405 IAC 5-3-13	
405 IAC 1-1-3.1		Reimbursement methodology		28 IR 260	
28 IR 2196		405 IAC 1-11.5-2		28 IR 2132	
28 IR 3579		29 IR 1901		29 IR 639	
Managed Care Provider Reimbursement Dispute Resolution		MEDICAID RECIPIENTS; ELIGIBILITY		29 IR 1903	
405 IAC 1-1.6		Eligibility Requirements Based on Need; Aged, Blind, and Disabled Program		Provider Enrollment	
27 IR 3699		Spend-down eligibility		Enrollment of a nursing facility; conditions for reimbursement for certified beds	
28 IR 816		405 IAC 2-3-10		405 IAC 5-4-4	
Provider Records		27 IR 1210		29 IR 1990	
Medical records; contents and retention		28 IR 178		29 IR 3354	
405 IAC 1-5-1		28 IR 2196		Telemedicine Services	
28 IR 2134		28 IR 3579		405 IAC 5-38	
Provider Reimbursement Appeal Procedures		Eligibility Requirements Other than Need		29 IR 3097	
Appeal requests		Disability determination		FINANCE AUTHORITY, INDIANA	
405 IAC 1-1.5-2		405 IAC 2-2-3		GENERAL PROVISIONS	
28 IR 259		28 IR 1847		Definitions	
28 IR 2131		29 IR 9		Definitions	
Scope		Medicaid for Employees with Disabilities		135 IAC 2-1-1	
405 IAC 1-1.5-1		Employment requirements; continuing eligibility when employment ends		29 IR 598	
27 IR 3699		405 IAC 2-9-5		29 IR 1680	
28 IR 815		29 IR 10		29 IR 2898	
Rate-Setting Criteria for HIV Nursing Facilities		MEDICAID SERVICES		29 IR 3397	
Limitation to Medicaid rate increases for HIV nursing facilities		Dental Services		Dimension and Weight Limitations; Special Hauling Permits	
405 IAC 1-14.5-27		Diagnostic services		Allowable dimensions without toll attendant authorization	
28 IR 3655		405 IAC 5-14-3		135 IAC 2-4-1	
29 IR 1269		Policy		29 IR 602	
29 IR 2975		405 IAC 5-14-1		29 IR 1684	
Rate-Setting Criteria for Nonstate-Owned Intermediate Care Facilities for the Mentally Retarded and Community Residential Facilities for the Developmentally Disabled		Evaluation and Management Services		29 IR 2903	
Limitation to Medicaid rate increases for nonstate-owned intermediate care facilities for the mentally retarded and community residential facilities for the developmentally disabled		Limitations		Dimensions requiring toll attendant authorization	
405 IAC 1-12-27		405 IAC 5-9-1		135 IAC 2-4-2	
28 IR 3654		28 IR 261		29 IR 602	
Rate-Setting Criteria for Nursing Facilities		28 IR 2132		29 IR 1684	
Additional reimbursement for closing or converting nursing facilities		General Provisions		29 IR 2903	
405 IAC 1-14.6-25		Global fee billing; codes		Special hauling permits	
29 IR 1741		405 IAC 5-1-5		135 IAC 2-4-4	
29 IR 2984		28 IR 260		29 IR 603	
Allowable costs; calculation of allowable owner or related party compensation; wages; salaries; fees		28 IR 2131		29 IR 1685	
405 IAC 1-14.6-18		Medical Supplies and Equipment		29 IR 2903	
29 IR 1739		Braces and orthopedic shoes		Limitation of Use of the Toll Road	
29 IR 2982		405 IAC 5-19-10		Commercial activity	
Definitions		Medical supplies		135 IAC 2-3-3	
405 IAC 1-14.6-2		405 IAC 5-19-1		29 IR 3400	
29 IR 1731		28 IR 261		Hitchhiking and loitering prohibited	
29 IR 2975		28 IR 2133		135 IAC 2-3-2	
Limitation to Medicaid rate increases for nursing facilities		Nursing and Therapy Services		29 IR 602	
405 IAC 1-14.6-23		Physical therapy services		29 IR 1684	
28 IR 3655		405 IAC 5-22-8		29 IR 2902	
29 IR 1269		Out-of-State Services		Pedestrians and certain vehicles prohibited	
29 IR 2983		Out-of-state services; general		135 IAC 2-3-1	
Inflation adjustment; minimum occupancy level; case mix indices		405 IAC 5-5-1		29 IR 602	
405 IAC 1-14.6-7		Pharmacy Services		29 IR 1684	
29 IR 1735		Reimbursement for legend drugs		29 IR 2902	
29 IR 2978		LSA Document #05-283(E)		Longer Combination Vehicle Operations	
		405 IAC 5-24-4		Applicability of other rules	
		29 IR 1212		135 IAC 2-7-24	
				29 IR 612	
				29 IR 1719	
				29 IR 2942	
				Assembly areas	
				135 IAC 2-7-15	
				29 IR 610	
				29 IR 1716	
				29 IR 2939	
				29 IR 3401	

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Assembly of LCVs 135 IAC 2-7-13	29 IR 610 29 IR 1716 29 IR 2939	Speed limits 135 IAC 2-7-16	29 IR 610 29 IR 1716 29 IR 2939	Traffic control signals 135 IAC 2-2-10	29 IR 601 29 IR 1683 29 IR 2902
Classification for toll collection purposes 135 IAC 2-7-5	29 IR 608 29 IR 1715 29 IR 2938	Structural strength 135 IAC 2-7-8	29 IR 609 29 IR 1715 29 IR 2938	U-turns prohibited 135 IAC 2-2-5	29 IR 601 29 IR 1683 29 IR 2901 29 IR 3400
Coupling devices 135 IAC 2-7-12	29 IR 609 29 IR 1716 29 IR 2939	Temporary suspension of LCV permits 135 IAC 2-7-22	29 IR 612 29 IR 1718 29 IR 2941 29 IR 3402	Penalties; Severability; Savings Severability provision 135 IAC 2-10-2	29 IR 613 29 IR 1720 29 IR 2943
Definitions; length and axle limits 135 IAC 2-7-2	29 IR 608 29 IR 1714 29 IR 2937	Weight limits 135 IAC 2-7-3	29 IR 608 29 IR 1714 29 IR 2937	Vehicle Classification and Related Toll Rules Classification of vehicles 135 IAC 2-5-1	29 IR 603 29 IR 1685 29 IR 2903
Driver permits 135 IAC 2-7-21	29 IR 611 29 IR 1718 29 IR 2941 29 IR 3401	Michigan Train Operations Assembly areas 135 IAC 2-8-15	29 IR 3403	Loss of toll ticket; excessive time on toll road 135 IAC 2-5-3	29 IR 607 29 IR 1714 29 IR 2937
Driver requirements 135 IAC 2-7-20	29 IR 611 29 IR 1717 29 IR 2940	Emergency equipment 135 IAC 2-8-7	29 IR 613 29 IR 1719 29 IR 2942	Payment of tolls 135 IAC 2-5-2.1	29 IR 603 29 IR 1685 29 IR 2904
Emergency equipment 135 IAC 2-7-7	29 IR 609 29 IR 1715 29 IR 2938	Lights and reflectors 135 IAC 2-8-11	29 IR 613 29 IR 1720 29 IR 2943	Toll-free travel 135 IAC 2-5-5	29 IR 607 29 IR 1714 29 IR 2937 29 IR 3400
Equipment identification 135 IAC 2-7-19	29 IR 611 29 IR 1717 29 IR 2940 29 IR 3401	Permit required 135 IAC 2-8-1	29 IR 612 29 IR 1719 29 IR 2942	PUBLIC-PRIVATE AGREEMENTS 135 IAC 2.5	29 IR 3389
Insurance coverage 135 IAC 2-7-23	29 IR 612 29 IR 1718 29 IR 2941 29 IR 3402	Permits 135 IAC 2-8-5	29 IR 613 29 IR 1719 29 IR 2942	FINANCIAL INSTITUTIONS, DEPARTMENT OF UNIFORM CONSUMER CREDIT CODE Dollar Amounts Dollar amounts in consumer credit code 750 IAC 1-1-1	29 IR 2583
Lights and reflectors 135 IAC 2-7-11	29 IR 609 29 IR 1716 29 IR 2939	Police inspection 135 IAC 2-8-14	29 IR 3403	FIRE PREVENTION AND BUILDING SAFETY COMMISSION ADMINISTRATION Building Regulations of State Agencies and Political Subdivisions Local inspection programs 675 IAC 12-10-9	29 IR 1353
Minimum distances between LCVs and other vehicles 135 IAC 2-7-17	29 IR 610 29 IR 1716 29 IR 2940	Safety and performance requirements 135 IAC 2-8-6	29 IR 3402	Ordinance approval procedure 675 IAC 12-10-8	29 IR 1353
Passing 135 IAC 2-7-18	29 IR 610 29 IR 1717 29 IR 2940	Temporary suspension of Michigan train permits 135 IAC 2-8-19	29 IR 3403	Conversion of Existing Buildings Application 675 IAC 12-13-2	29 IR 1358
Permit required 135 IAC 2-7-1	29 IR 608 29 IR 1714 29 IR 2937 29 IR 3401	Weight limits 135 IAC 2-8-3	29 IR 612 29 IR 1719 29 IR 2942	Inspection 675 IAC 12-13-4	29 IR 1359
Police inspection 135 IAC 2-7-14	29 IR 609 29 IR 1716 29 IR 2939 29 IR 3401	Operation of Vehicles on the Toll Road Compliance with orders and traffic control devices 135 IAC 2-2-11	29 IR 3400	Permitted conversions 675 IAC 12-13-3	29 IR 1358
Safety and performance requirements 135 IAC 2-7-6	29 IR 609 29 IR 1715 29 IR 2938 29 IR 3401	Crossing median strip prohibited 135 IAC 2-2-4	29 IR 3399	Design Releases Addenda or revised design releases 675 IAC 12-6-18	29 IR 1338
		Entering traffic lanes 135 IAC 2-2-3	29 IR 601 29 IR 1683 29 IR 2901	Alternative materials, methods, and design 675 IAC 12-6-11	29 IR 1335
		Speed regulations 135 IAC 2-2-1	29 IR 600 29 IR 1682 29 IR 2901	Application for construction design release 675 IAC 12-6-6	29 IR 1331
		Stopping, parking, or standing of vehicles 135 IAC 2-2-8	29 IR 3400	Compliance with rules 675 IAC 12-6-21	29 IR 1339
		Stops at toll collection facilities 135 IAC 2-2-12	29 IR 601 29 IR 1683 29 IR 2902		

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Consideration of applications for design releases		Organization of the rules of the commission		Definitions	
675 IAC 12-6-12	29 IR 1336	675 IAC 12-1.1-5	29 IR 1318	675 IAC 12-9-2	29 IR 1350
Copy of the design release; posting; maintenance of plans and specifications		Purpose		Fireworks stand retail sales permits	
675 IAC 12-6-19	29 IR 1339	675 IAC 12-1.1-2	29 IR 1317	675 IAC 12-9-6	29 IR 1352
Definitions		Statutory authority		Permits for supervised public display of fireworks	
675 IAC 12-6-2	29 IR 1327	675 IAC 12-1.1-3	29 IR 1317	675 IAC 12-9-5	29 IR 1352
Design professionals		Title; availability		Purpose	
675 IAC 12-6-9	29 IR 1334	675 IAC 12-1.1-1	29 IR 1317	675 IAC 12-9-1	29 IR 1350
Design release; requirement		Indiana Building Rehabilitation Standard		Regulated explosives magazine permits	
675 IAC 12-6-3	29 IR 1328	Application and scope		675 IAC 12-9-4	29 IR 1352
Design release revocations		675 IAC 12-8-3	29 IR 1342	Statewide Fire and Building Safety Education Fund	
675 IAC 12-6-23	29 IR 1340	Automatic alarms		Application for financial assistance	
Exemptions from design release requirement		675 IAC 12-8-13	29 IR 1347	675 IAC 12-11-4	29 IR 1355
675 IAC 12-6-4	29 IR 1328	Automatic fire-extinguishing systems		Definitions	
Expiration of design releases		675 IAC 12-8-7	29 IR 1344	675 IAC 12-11-1	29 IR 1354
675 IAC 12-6-20	29 IR 1339	Communications		Eligibility for assistance	
Fees		675 IAC 12-8-14	29 IR 1347	675 IAC 12-11-3	29 IR 1355
675 IAC 12-6-8	29 IR 1333	Corridor walls/partitions		Local building or fire department education plan	
Foundation releases		675 IAC 12-8-10	29 IR 1346	675 IAC 12-11-6	29 IR 1355
675 IAC 12-6-14	29 IR 1336	Dead ends		Purpose	
Master plan design release		675 IAC 12-8-17	29 IR 1348	675 IAC 12-11-2	29 IR 1354
675 IAC 12-6-16	29 IR 1338	Definitions		Records	
Partial design releases		675 IAC 12-8-1	29 IR 1342	675 IAC 12-11-9	29 IR 1356
675 IAC 12-6-15	29 IR 1337	Egress lighting		Reports	
Plans and specifications		675 IAC 12-8-20	29 IR 1349	675 IAC 12-11-8	29 IR 1356
675 IAC 12-6-7	29 IR 1332	Elevator control		Revocation of financial assistance	
Predesign conferences		675 IAC 12-8-19	29 IR 1349	675 IAC 12-11-5	29 IR 1355
675 IAC 12-6-10	29 IR 1335	Fire area		Underground Storage Tank Certification Program	
Development and Application of Rules		675 IAC 12-8-8	29 IR 1345	Application for certification	
Application of changes in rules of commission to particular construction projects		Fire safety tabulation		675 IAC 12-12-3	29 IR 1357
675 IAC 12-4-7	29 IR 1322	675 IAC 12-8-5	29 IR 1344	Authority; definitions	
Occupancy of existing buildings		Heating, ventilating, and air-conditioning (HVAC) systems		675 IAC 12-12-1	29 IR 1356
675 IAC 12-4-11	29 IR 1323	675 IAC 12-8-12	29 IR 1347	Display of certificate	
Rule adoption process		Height and area		675 IAC 12-12-7	29 IR 1358
675 IAC 12-4-5	29 IR 1322	675 IAC 12-8-6	29 IR 1344	Issuance of certificate	
Statutory authority		Implementation		675 IAC 12-12-4	29 IR 1357
675 IAC 12-4-4	29 IR 1322	675 IAC 12-8-4	29 IR 1343	Orders; sanctions; appeals	
Fee Schedules		Maximum travel distance		675 IAC 12-12-5	29 IR 1357
Amusement and entertainment permit and inspection fees		675 IAC 12-8-18	29 IR 1349	Performance bond	
675 IAC 12-3-8	29 IR 1319	Mixed uses		675 IAC 12-12-6	29 IR 1358
Boiler and pressure vessel inspection, permitting, and licensing fees		675 IAC 12-8-21	29 IR 1350	Purpose	
675 IAC 12-3-13	29 IR 1320	Smoke control		675 IAC 12-12-2	29 IR 1356
Construction inspection fees		675 IAC 12-8-15	29 IR 1348	Variances	
675 IAC 12-3-6	29 IR 1319	Space division		Application	
Inspection fee for existing buildings		675 IAC 12-8-9	29 IR 1345	675 IAC 12-5-5	29 IR 1325
675 IAC 12-3-11	29 IR 1320	Vertical openings		Application process	
Regulated lifting device permitting and certification fees		675 IAC 12-8-11	29 IR 1346	675 IAC 12-5-4	29 IR 1325
675 IAC 12-3-14	29 IR 1321	Local Plan Review		Consideration of applications	
Regulated lifting device professional licensing fees		Certification; application		675 IAC 12-5-6	29 IR 1326
675 IAC 12-3-15	29 IR 1322	675 IAC 12-7-2	29 IR 1340	Definitions	
Schedule of fees for site built construction		Certification; sanctions		675 IAC 12-5-2	29 IR 1324
675 IAC 12-3-2	29 IR 1318	675 IAC 12-7-3	29 IR 1341	Sanctions imposed on previously issued variances	
Firefighting and Emergency Equipment Revolving Loan Fund		Competency testing; written examinations		675 IAC 12-5-9	29 IR 1327
Definitions		675 IAC 12-7-4	29 IR 1341	BUILDING CODES	
675 IAC 12-14-1	29 IR 1359	Local plan review; procedures; seals		2003 Indiana Building Code	
General Provisions		675 IAC 12-7-5	29 IR 1342	Section 307.2; definitions	
Definitions		Purpose and scope		675 IAC 13-2.4-10	28 IR 1529
675 IAC 12-1.1-4	29 IR 1317	675 IAC 12-7-1	29 IR 1340	29 IR 496	
		State Fire Marshal; Permits		Section 310.1; residential Group R	
		Administrative adjudication		675 IAC 13-2.4-19	28 IR 1529
		675 IAC 12-9-9	29 IR 1353	29 IR 496	
		Amusement and entertainment permits			
		675 IAC 12-9-3	29 IR 1351		
		Certificate of compliance; wholesale fireworks			
		675 IAC 12-9-7	29 IR 1353		

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Section R310.2; definitions		Section 1621.2.1; architectural component forces and displacements		Table 2306.4.1; allowable shear (pounds per foot) for wood structural panel shear walls with framing for Douglas-fir-larch, or southern pine for wind or seismic loading	
675 IAC 13-2.4-20	28 IR 1530	675 IAC 13-2.4-134.5	28 IR 1535	675 IAC 13-2.4-213.7	28 IR 1536
	29 IR 496		29 IR 501		29 IR 503
Section 311.3; low-hazard storage		Section 1621.3.12.1; mechanical equipment		Table 2308.8(1); floor joist spans for common lumber species	
675 IAC 13-2.4-22	28 IR 1530	675 IAC 13-2.4-143	28 IR 1535	675 IAC 13-2.4-214.4	28 IR 1537
	29 IR 496		29 IR 501		29 IR 503
Section 402.6; types of construction		Section 2109.5.5.2; additional provisions		Table 2308.9.5; header and girder spans for exterior walls (maximum header span for Douglas fir-larch, hem-fir, southern pine, and spruce-pine-fir and required jack studs)	
675 IAC 13-2.4-24.3	28 IR 1530	675 IAC 13-2.4-201.5	28 IR 1536	675 IAC 13-2.4-214.6	28 IR 1537
	29 IR 496		29 IR 502		29 IR 503
Section 412.2.6; fire suppression		Section 2110.1.1; limitations		Table 2308.9.6; header and girder spans for exterior walls (maximum header span for Douglas fir-larch, hem-fir, southern pine, and spruce-pine-fir and required jack studs)	
675 IAC 13-2.4-32.5	28 IR 1530	675 IAC 13-2.4-201.7	28 IR 1536	675 IAC 13-2.4-214.7	28 IR 1537
	29 IR 497		29 IR 502		29 IR 503
Section 506.1; general		Section 2304.11.9; underfloor ventilation (crawl-space)		ELECTRICAL CODES	
675 IAC 13-2.4-40.5	28 IR 1530	675 IAC 13-2.4-213.3	28 IR 1536	Indiana Electrical Code, 2005 Edition	
	29 IR 497		29 IR 502	675 IAC 17-1.7	28 IR 1855
Section 506.2; frontage increase		Section 2306.1; allowable stress design			29 IR 811
675 IAC 13-2.4-40.6	28 IR 1531	675 IAC 13-2.4-213.5	28 IR 1536	ENERGY CONSERVATION CODE	
	29 IR 497		29 IR 502	Indiana Energy Conservation Code, 2006 Edition	
Section 506.3; automatic sprinkler system increase		Section 2308.2.1; basic wind speed greater than 100 mph (3-second gust)		675 IAC 19-4	29 IR 2014
675 IAC 13-2.4-41.5	28 IR 1531	675 IAC 13-2.4-214.2	28 IR 1537	FIRE PREVENTION CODES	
	29 IR 497		29 IR 503	Indiana Fire Code, 1998 Edition	
Section 507.7; Group E buildings		Section 3104.5; fire barriers between pedestrian walkways and buildings		675 IAC 22-2.2-26	28 IR 1029
675 IAC 13-2.4-42.7	28 IR 1531	675 IAC 13-2.4-228.5	28 IR 1538		29 IR 487
	29 IR 497		29 IR 504	Indiana Fire Code, 2003 Edition	
Section 702.1; definitions		Table 601; fire resistance rating for building elements (hours)		Section 308.3.6; Group A occupancies	
675 IAC 13-2.4-43.6	28 IR 1531	675 IAC 13-2.4-43.2	28 IR 1531	675 IAC 22-2.3-29.5	27 IR 2860
	29 IR 497		29 IR 497		28 IR 2369
Section 902; definitions		Table 719.1(2); rated fire-resistive periods for various walls and partitions		Section 315.2.1; ceiling clearance	
675 IAC 13-2.4-55	28 IR 1533	675 IAC 13-2.4-47	28 IR 1531	675 IAC 22-2.3-35.5	27 IR 2860
	29 IR 499		29 IR 497		28 IR 2370
Section 903.2.1.3; Group A-3		Table 1003.2.2.2; maximum floor area allowances per occupant		Section 316; outdoor carnivals and fairs	
675 IAC 13-2.4-55.5	28 IR 1533	675 IAC 13-2.4-96.5	28 IR 1533	675 IAC 22-2.3-36	27 IR 2860
	29 IR 499		29 IR 500		28 IR 2370
Section 903.3.1.1; NFPA 13 sprinkler system		Table 1505.1; minimum roof covering classification for types of construction		Section 317; haunted houses and similar temporary installations	
675 IAC 13-2.4-56.5	28 IR 1533	675 IAC 13-2.4-118	28 IR 1534	675 IAC 22-2.3-36.3	27 IR 2860
	29 IR 499		29 IR 500		28 IR 2370
Section 1003.3.3; stairways		Table 1507.2; asphalt shingle application		Section 318; fire safety in race track stables	
675 IAC 13-2.4-105.6	28 IR 1533	675 IAC 13-2.4-118.4	28 IR 1534	675 IAC 22-2.3-36.4	27 IR 2861
	29 IR 500		29 IR 500		28 IR 2371
Section 1004.3.2.1; construction		Table 1607.1; minimum uniformly distributed live loads and minimum concentrated live loads		Section 403.3; fire watch	
675 IAC 13-2.4-107.3	28 IR 1534	675 IAC 13-2.4-122	28 IR 1534	675 IAC 22-2.3-36.6	27 IR 2863
	29 IR 500		29 IR 500		28 IR 2372
Section 1005.3.2; vertical exit enclosures		Table 1617.6; design coefficients and factors for basic seismic-force resisting systems		Section 403.4; overcrowding	
675 IAC 13-2.4-107.5	28 IR 1534	675 IAC 13-2.4-132.5	28 IR 1535	675 IAC 22-2.3-36.8	27 IR 2863
	29 IR 500		29 IR 501		28 IR 2373
Section 1005.3.5.1; separation		Table 1904.4.1; maximum chloride ion content for corrosion protection of reinforcement		Section 1003.3.1.3.4; access-controlled egress doors	
675 IAC 13-2.4-107.6	28 IR 1534	675 IAC 13-2.4-180.5	28 IR 1536	675 IAC 22-2.3-140.5	27 IR 2863
	29 IR 500		29 IR 502		28 IR 2373
Section 1605.4; special seismic load combination		Table 2304.6.1; minimum thickness of wall sheathing		Section 1005.3.2.2	
675 IAC 13-2.4-121.5	28 IR 1534	675 IAC 13-2.4-210.3	28 IR 1536	675 IAC 22-2.3-147.5	27 IR 2863
	29 IR 500		29 IR 502		28 IR 2373
Section 1607.4; concentrated loads		Table 2304.9.1; fastening schedule		Section 147.6; fire escapes	
675 IAC 13-2.4-122.5	28 IR 1535	675 IAC 13-2.4-210.5	28 IR 1536	675 IAC 22-2.3-147.6	27 IR 2863
	29 IR 501		29 IR 502		28 IR 2373
Section 1616.2.3; Seismic Use Group III					
675 IAC 13-2.4-132	28 IR 1535				
	29 IR 501				
Section 1617.4.1.1; calculation of seismic response coefficient					
675 IAC 13-2.4-132.3	28 IR 1535				
	29 IR 501				
Section 1621.1; component importance factor					
675 IAC 13-2.4-133.5	28 IR 1535				
	29 IR 501				

CITATIONS TO FINAL RULES ARE IN BOLD TYPE

Section 1008.10; seat stability 675 IAC 22-2.3-148 28 IR 2864 28 IR 2374	Section 504.2.9; chimney and vent locations 675 IAC 25-1-9.9 28 IR 1310 29 IR 12	ONE AND TWO FAMILY DWELLING CODE Indiana Residential Code 675 IAC 14-4.3 28 IR 268 28 IR 3304
Section 1008.10.1; chairs and benches 675 IAC 22-2.3-148.5 28 IR 2864 28 IR 2374	Table 308.2 675 IAC 25-1-7.2 28 IR 1309 29 IR 12	Section E3305.6; illumination 675 IAC 14-4.3-212 28 IR 1850 675 IAC 14-4.3-213 29 IR 806
Section 2401.1; scope 675 IAC 22-2.3-227.1 29 IR 1360	Table/Figure 503.6.6 675 IAC 25-1-9.3 28 IR 1310 29 IR 12	Section E3307.1; grounded conductors 675 IAC 14-4.3-213.5 28 IR 1850 675 IAC 14-4.3-214.5 29 IR 806
Section 2401.3; place of assembly 675 IAC 22-2.3-228.1 29 IR 1360	INDIANA VISITABILITY RULE FOR ONE AND TWO FAMILY DWELLINGS AND TOWNHOUSES 675 IAC 27 28 IR 1538 29 IR 504	Section E3401; general 675 IAC 14-4.3-214 28 IR 1850 675 IAC 14-4.3-215 29 IR 807
Section 2402.1; definitions 675 IAC 22-2.3-232.1 29 IR 1360	INDUSTRIALIZED BUILDING SYSTEMS Administrative Rules for Industrialized Build- ing Systems and Mobile Structures 675 IAC 15-1.2 28 IR 1039 29 IR 15	Section E3501.6.2; service disconnect loca- tion 675 IAC 14-4.3-215 28 IR 1851 675 IAC 14-4.3-216 29 IR 807
Section 2403.1; access 675 IAC 22-2.3-232.2 29 IR 1361	Applicable codes for design and construction 675 IAC 15-1.2-6 29 IR 3418	Section E3508.1; grounding electrode system 675 IAC 14-4.3-219.3 28 IR 1851 675 IAC 14-4.3-220.3 29 IR 807
Section 2403.2; location 675 IAC 22-2.3-232.3 29 IR 1361	Certification of Industrialized Building Systems and Mobile Structures without Indiana Certifi- cation 675 IAC 15-1.4 28 IR 1047 29 IR 23	Section E3509.7; bonding other metal piping 675 IAC 14-4.3-219.5 28 IR 1851 675 IAC 14-4.3-220.6 29 IR 807
Section 2403.3; location of structures in excess of 15,000 square feet 675 IAC 22-2.3-232.4 29 IR 1361	In-Plant Inspection Enforcement and Indiana Seal of Acceptance Affixed for Industrialized Building System and Mobile Structures 675 IAC 15-1.3 28 IR 1046 29 IR 21	Section E3509.8; factory-built fireplace bonding 675 IAC 14-4.3-219.6 28 IR 1851
Section 2403.4; connecting corridors 675 IAC 22-2.3-232.5 29 IR 1361	Sanctions Regarding Design Release, Seals of Acceptance and Third Party Inspection Agen- cies 675 IAC 15-1.7 28 IR 1052 29 IR 28	Section E3510.1; installation 675 IAC 14-4.3-219.7 28 IR 1851 675 IAC 14-4.3-220.7 29 IR 807
Section 2403.5; fire break 675 IAC 22-2.3-232.6 29 IR 1361	Schedule of Fees for Industrialized Building Systems and Mobile Structures 675 IAC 15-1.6 28 IR 1051 29 IR 26	Section E3510.2; enclosures for grounding electrode conductors 675 IAC 14-4.3-219.8 28 IR 1852 675 IAC 14-4.3-220.8 29 IR 808
Section 2406.3; certification 675 IAC 22-2.3-233.1 29 IR 1361	Third Party Inspection Agency Authorization 675 IAC 15-1.5 28 IR 1049 29 IR 25	Section E3603.1; branch circuits for heating 675 IAC 14-4.3-225.2 28 IR 1852 675 IAC 14-4.3-226.2 29 IR 808
Section 2406.6; open or exposed flame 675 IAC 22-2.3-233.2 29 IR 1362	Title; Purpose; Applicability; Definitions 675 IAC 15-1.1 28 IR 1037 29 IR 13	Section E3702.4; in unfinished basements 675 IAC 14-4.3-226.5 28 IR 1852 675 IAC 14-4.3-227.5 29 IR 808
Section 2411.5; cooking tents 675 IAC 22-2.3-237.1 29 IR 1362	MECHANICAL CODE Indiana Mechanical Code, 2003 Edition Section 304.3; elevation of ignition source 675 IAC 18-1.4-10.5 28 IR 1309 29 IR 11	Section E3703.3; grounding 675 IAC 14-4.3-226.6 28 IR 1852 675 IAC 14-4.3-227.6 29 IR 808
Section 2411.6; outdoor cooking tents 675 IAC 22-2.3-237.2 29 IR 1362	Section 310; explosion venting 675 IAC 18-1.4-11.5 28 IR 1309 29 IR 11	Section E3703.4; protection from damage 675 IAC 14-4.3-227 28 IR 1852 675 IAC 14-4.3-228 29 IR 808
Section 2412.2.1; containers 500 gallons or less 675 IAC 22-2.3-237.3 29 IR 1362	Section 607.5.4; corridors/smoke barriers 675 IAC 18-1.4-32.3 28 IR 1309 29 IR 11	Section E3801.4.1; wall counter space 675 IAC 14-4.3-228.5 28 IR 1852 675 IAC 14-4.3-229.5 29 IR 809
Section 2412.2.2; containers more than 500 gallons 675 IAC 22-2.3-237.4 29 IR 1362	Section 607.5.5.1; penetrations of shaft en- closures 675 IAC 18-1.4-32.5 28 IR 1309 29 IR 11	Section E3801.6; bathroom 675 IAC 14-4.3-230 28 IR 1853 675 IAC 14-4.3-231 29 IR 809
Section 2416.1; crowd managers 675 IAC 22-2.3-237.5 27 IR 2864 28 IR 2374	Section 1403.2; flammable gases and liquids 675 IAC 18-1.4-49.5 28 IR 1309 29 IR 11	Section E3801.11; HVAC outlet 675 IAC 14-4.3-232 28 IR 1853 675 IAC 14-4.3-233 29 IR 809
Section 3404.3.2.3; number of storage cabi- nets 675 IAC 22-2.3-298.5 27 IR 2864 28 IR 2374	NATIONAL FIRE PROTECTION ASSOCIA- TION (NFPA) STANDARDS 675 IAC 28 29 IR 1274	Section E3802.7; bar sink receptacles 675 IAC 14-4.3-232.5 28 IR 1853 675 IAC 14-4.3-233.5 29 IR 809
Section 3405.3.7.5.3; spill control and sec- ondary containment 675 IAC 22-2.3-304.5 27 IR 2864 28 IR 2374		Section E3802.8; boathouse receptacles 675 IAC 14-4.3-233 28 IR 1853 675 IAC 14-4.3-234 29 IR 809
FUEL GAS CODE Indiana Fuel Gas Code, 2003 Edition Figure 308.2(3) 675 IAC 25-1-7.4 28 IR 1310 29 IR 12		Section E3802.11; bedroom outlets 675 IAC 14-4.3-234 28 IR 1853 675 IAC 14-4.3-235 29 IR 810
Section 403.11; plastic piping, joints, and fittings 675 IAC 25-1-7.6 28 IR 1310 29 IR 12		Section E3805.12.2.1; conductor fill 675 IAC 14-4.3-238.5 28 IR 1854 675 IAC 14-4.3-239.5 29 IR 810
Section 503.5.3; masonry chimneys 675 IAC 25-1-9.1 28 IR 1310 29 IR 12		
Section 503.6.9.1; Category I appliances 675 IAC 25-1-9.5 28 IR 1310 29 IR 12		
Section 503.7.5; roof penetrations 675 IAC 25-1-9.7 28 IR 1310 29 IR 12		

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Section E3806.8.2.1; nails and screws	Existing Elevators and Escalators	Driver/Operator-Aerial
675 IAC 14-4.3-240 28 IR 1854	675 IAC 21-9 29 IR 2344	655 IAC 1-2.1-6.1 28 IR 1013
675 IAC 14-4.3-241 29 IR 810	Manlifts	28 IR 2697
Section E3807.2; damp or wet locations	Adoption by reference	Driver/Operator-Aircraft Crash and Rescue
675 IAC 14-4.3-240.5 28 IR 1854	675 IAC 21-5-1 29 IR 2341	655 IAC 1-2.1-6.3 28 IR 1014
675 IAC 14-4.3-241.5 29 IR 810	Amendments to adopted standard	28 IR 2697
Section E3807.7; cables	675 IAC 21-5-3 29 IR 2341	Driver/Operator-Mobile Water Supply
675 IAC 14-4.3-241 28 IR 1854	Qualification of Elevator Inspectors	655 IAC 1-2.1-6.4 28 IR 1014
675 IAC 14-4.3-242 29 IR 810	675 IAC 21-11 29 IR 2344	28 IR 2698
Section E3808.8.3; nonmetallic sheathed cable	Personnel Hoists	Driver/Operator-Pumper
675 IAC 14-4.3-243.5 28 IR 1854	Adoption by reference	655 IAC 1-2.1-6 28 IR 1013
675 IAC 14-4.3-244.5 29 IR 810	675 IAC 21-4-1 29 IR 2339	28 IR 2697
Section E3902.10; exterior wet locations	Amendments to adopted standard	Driver/Operator-Wildland Fire Apparatus
675 IAC 14-4.3-246 28 IR 1855	675 IAC 21-4-2 29 IR 2339	655 IAC 1-2.1-6.2 28 IR 1013
675 IAC 14-4.3-247 29 IR 811	Platform and Stairway Chair Lifts	28 IR 2697
Section E3902.11; bathtub and shower space	Adoption by reference	Firefighter I
675 IAC 14-4.3-246.5 28 IR 1855	675 IAC 21-8-1 29 IR 2342	655 IAC 1-2.1-4 28 IR 1012
675 IAC 14-4.3-247.5 29 IR 811	Amendments to adopted code	28 IR 2696
Section E3903.10; bathtub and shower areas	675 IAC 21-8-2 29 IR 2342	Firefighter II
675 IAC 14-4.3-247.5 28 IR 1855	FIREFIGHTING PERSONNEL STANDARDS AND EDUCATION, BOARD OF	655 IAC 1-2.1-5 28 IR 1012
675 IAC 14-4.3-248.5 29 IR 811	PERSONNEL STANDARDS AND EDUCATION	28 IR 2696
Section E4103.1.3; GFCI protection	General Administrative Rule	Firefighter-Wildland Fire Suppression I
675 IAC 14-4.3-248.5 28 IR 1855	Application and testing procedures; appeals;	655 IAC 1-2.1-23 28 IR 1018
675 IAC 14-4.3-249.5 29 IR 811	challenges; reciprocity	28 IR 2702
Section E4107.2; ground-fault circuit-inter-	655 IAC 1-1-12 29 IR 2657	Firefighter-Wildland Fire Suppression II
rupters required	Certifications under this rule; requirements	655 IAC 1-2.1-23.1 28 IR 1018
675 IAC 14-4.3-253.5 28 IR 1855	655 IAC 1-1-5.1 28 IR 1009	28 IR 2702
675 IAC 14-4.3-254.5 29 IR 811	28 IR 2693	Fire Inspector I
Section E4107.4; receptacle locations	28 IR 2415	655 IAC 1-2.1-12 28 IR 1017
675 IAC 14-4.3-253.7 28 IR 1855	29 IR 477	28 IR 2701
675 IAC 14-4.3-254.7 29 IR 811	29 IR 2661	Fire Inspector II
Section G2411.1; gas pipe bonding	Definitions	655 IAC 1-2.1-13 28 IR 1017
675 IAC 14-4.3-155.5 28 IR 1850	655 IAC 1-1-1.1 29 IR 2655	28 IR 2701
29 IR 806	Instructor I and Instructor II/III	Fire Inspector III
Section R316.2; guard opening limitations	655 IAC 1-1-6.1 29 IR 2656	655 IAC 1-2.1-14 28 IR 1017
675 IAC 14-4.2-30 27 IR 2333	Qualifications of evaluators and proctors	28 IR 2701
28 IR 562	655 IAC 1-1-13 29 IR 2659	Fire Investigator I
Section R602.10.5; continuous structural	Reciprocity for equivalent training	655 IAC 1-2.1-15 28 IR 1017
panel sheathing	655 IAC 1-1-9 29 IR 2657	28 IR 2701
675 IAC 14-4.3-100 29 IR 2043	Revocation of certification	Fire Officer I
Section R1004.1; general	655 IAC 1-1-7 29 IR 2656	655 IAC 1-2.1-8 28 IR 1016
675 IAC 14-4.3-136.5 28 IR 1850	Title; purpose; scope; availability	28 IR 2700
Table E3701.4; allowable applications for	655 IAC 1-1-1 29 IR 2655	Fire Officer II
wiring methods	Mandatory Training Requirements	655 IAC 1-2.1-9 28 IR 1016
675 IAC 14-4.3-226.1 28 IR 1852	General requirements for firefighter manda-	28 IR 2700
675 IAC 14-4.3-227.1 29 IR 808	tory training	Fire Officer III
Table R703.4; weather-resistant siding at-	655 IAC 1-4-2 28 IR 1028	655 IAC 1-2.1-10 28 IR 1016
tachment and minimum thickness	28 IR 2712	28 IR 2700
675 IAC 14-4.2-89.2 27 IR 2333	Training for Voluntary Certification Program	Fire Officer IV
28 IR 562	(1996)	655 IAC 1-2.1-11 28 IR 1017
REGULATED EXPLOSIVES; USE AND	Basic Firefighter requirements	28 IR 2701
LICENSURE	655 IAC 1-2.1-3 28 IR 1012	Fire Officer-Strategy and Tactics
675 IAC 26 28 IR 1031	28 IR 2696	655 IAC 1-2.1-7.1 28 IR 1014
29 IR 489	Confined Space Rescuer-Awareness	28 IR 2698
SAFETY CODES FOR ELEVATORS, ESCALA-	655 IAC 1-2.1-75.3 28 IR 1020	Hazardous Materials First Responder-Aware-
TORS, MANLIFTS, AND HOISTS	28 IR 2704	ness
Administration	Confined Space Rescuer-Operations	655 IAC 1-2.1-24 28 IR 1019
Definitions	655 IAC 1-2.1-100 28 IR 1023	28 IR 2703
675 IAC 21-1-10 29 IR 2333	28 IR 2707	Hazardous Materials First Responder-Opera-
Automated People Mover	Confined Space Rescuer-Technician	tions
675 IAC 21-10 29 IR 2344	655 IAC 1-2.1-101 28 IR 1024	655 IAC 1-2.1-24.1 28 IR 1019
Elevator Safety Code	28 IR 2708	28 IR 2703
Adoption by reference	Definitions for National Incident Manage-	Hazardous Materials-Incident Command
675 IAC 21-3-1 29 IR 2334	ment System-First Responder certifications	655 IAC 1-2.1-24.3 28 IR 1019
Amendments to adopted code	655 IAC 1-2.1-111 28 IR 2419	28 IR 2703
675 IAC 21-3-2 29 IR 2334	29 IR 481	Hazardous Materials-Technician
		655 IAC 1-2.1-24.2 28 IR 1019
		28 IR 2703

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Instructor II/III		Wilderness Rescuer-Awareness		DISPUTE PROCEDURES	
655 IAC 1-2.1-20	28 IR 1018	655 IAC 1-2.1-108	28 IR 1027	Patron Dispute Procedures	
	28 IR 2702		28 IR 2711	Patron dispute process	
National Incident Management System-First Responder-Awareness		Wilderness Rescuer-Operations		68 IAC 18-1-2	27 IR 3114
655 IAC 1-2.1-112	28 IR 2423	655 IAC 1-2.1-109	28 IR 1027		28 IR 531
	29 IR 485		28 IR 2711	Reports by the executive director	
National Incident Management System-First Responder-Command		Wilderness Rescuer-Technician		68 IAC 18-1-6	27 IR 3114
655 IAC 1-2.1-115	28 IR 2425	655 IAC 1-2.1-110	28 IR 1027		28 IR 532
	29 IR 486		28 IR 2711	ETHICS	
National Incident Management System-First Responder-Operations		GAMING COMMISSION, INDIANA		Restriction on Gaming	
655 IAC 1-2.1-113	28 IR 2423	LSA Document #05-84(E)	28 IR 2744	Reports by the executive director	
	29 IR 485	LSA Document #05-202(E)	28 IR 3599	68 IAC 9-4-8	27 IR 3110
National Incident Management System-First Responder-Technician		ACCOUNTING RECORDS AND PROCEDURES			28 IR 527
655 IAC 1-2.1-114	28 IR 2424	Admission Tax		GAMING EQUIPMENT	
	29 IR 485	Admissions		Chip Specifications	
Rope Rescuer Awareness		68 IAC 15-6-2	28 IR 238	Destruction of chips	
655 IAC 1-2.1-75	28 IR 1020		28 IR 2015	68 IAC 14-4-8	27 IR 3112
	28 IR 2703	Computation of tax			28 IR 529
Rope Rescuer Operations		68 IAC 15-6-5	28 IR 239	Token Specifications	
655 IAC 1-2.1-96	28 IR 1022		28 IR 2016	Destruction of tokens	
	28 IR 2706	Ticketing		68 IAC 14-5-6	27 IR 3112
Rope Rescuer-Technician		68 IAC 15-6-3	28 IR 239		28 IR 529
655 IAC 1-2.1-97	28 IR 1022		28 IR 2016	GENERAL PROVISIONS	
	28 IR 2706	Cash Reserve Requirements and Distributions		Transfer of Ownership	
Safety Officer		Cash reserve requirements		Obligation to report certain events	
655 IAC 1-2.1-22	28 IR 1018	68 IAC 15-3-3	28 IR 237	68 IAC 1-5-1	27 IR 3115
	28 IR 2702		28 IR 2014		28 IR 532
Structural Collapse Rescuer-Awareness		General Provisions		INTERNAL CONTROL PROCEDURES	
655 IAC 1-2.1-75.4	28 IR 1021	Reports by the executive director		General Provisions	
	28 IR 2705	68 IAC 15-1-8	27 IR 3112	Reports by the executive director	
Structural Collapse Rescuer-Operations			28 IR 530	68 IAC 11-1-8	27 IR 3110
655 IAC 1-2.1-102	28 IR 1024	Main Bank Responsibilities			28 IR 528
	28 IR 2708	Cage variances		Soft Count Procedure	
Structural Collapse Rescuer-Technician		68 IAC 15-10-4.1	27 IR 3113	General Provisions	
655 IAC 1-2.1-103	28 IR 1025		28 IR 530	68 IAC 11-3-1	27 IR 3110
	28 IR 2709	Manually Paid Jackpots			28 IR 528
Swift Water Rescuer-Awareness		Pouch pay jackpots		LICENSES AND APPROVAL OF ASSOCIATED EQUIPMENT	
655 IAC 1-2.1-76.1	28 IR 1022	68 IAC 15-13-2.5	27 IR 3113	Associated Equipment	
	28 IR 2706		28 IR 531	Reports by the executive director	
Swift Water Rescuer-Operations		Tips and Gratuities; Chips and Tokens Redeemed by Nongaming Occupational Licensees		68 IAC 2-7-12	27 IR 3109
655 IAC 1-2.1-106	28 IR 1026	Chips and tokens redeemed by nongaming occupational licensees			28 IR 526
	28 IR 2710	68 IAC 15-9-4	27 IR 3112	Electronic Gaming Device Rules	
Swift Water Rescuer-Technician			28 IR 530	Reports by the executive director	
655 IAC 1-2.1-107	28 IR 1027	Wagering Tax		68 IAC 2-6-49	27 IR 3109
	28 IR 2710	Calculation of taxes			28 IR 526
Trench Rescuer-Awareness		68 IAC 15-5-2	28 IR 237	Occupational Licenses	
655 IAC 1-2.1-75.5	28 IR 1021		28 IR 2014	Duty to maintain suitability; duty to disclose	
	28 IR 2705	Transfer of ownership		68 IAC 2-3-9	27 IR 3118
Trench Rescuer-Operations		68 IAC 15-5-1.5	28 IR 3627		28 IR 535
655 IAC 1-2.1-104	28 IR 1025		29 IR 1876	Identification badge	
	28 IR 2709			68 IAC 2-3-6	27 IR 3117
Trench Rescuer-Technician		CONDUCT OF GAMING			28 IR 535
655 IAC 1-2.1-105	28 IR 1026	Rules of Game; General Provisions		Licensing procedures	
	28 IR 2710	Table limits		68 IAC 2-3-5	27 IR 3115
Vehicle and Machinery Rescuer-Awareness		68 IAC 10-1-5	27 IR 3110		28 IR 533
655 IAC 1-2.1-75.2	28 IR 1020		28 IR 527	MOVEMENT OF GAMING EQUIPMENT	
	28 IR 2704	CREDIT		Electronic Gaming Device Movements	
Vehicle and Machinery Rescuer-Operations		General Provisions		Reports by the executive director	
655 IAC 1-2.1-98	28 IR 1023	Reports by the executive director		68 IAC 17-1-5	27 IR 3114
	28 IR 2706	68 IAC 16-1-16	27 IR 3113		28 IR 531
Vehicle and Machinery Rescuer-Technician			28 IR 531	Live Gaming Device Movements	
655 IAC 1-2.1-99	28 IR 1023			Reports by the executive director	
	28 IR 2707			68 IAC 17-2-6	27 IR 3114
					28 IR 531

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

PUBLIC SAFETY AND EXCURSIONS

Excursions, Routes, and Public Safety
Reports by the executive director
68 IAC 8-1-11 27 IR 3110
28 IR 527

Medical Services; Emergency Response
Reports by the executive director
68 IAC 8-2-29 27 IR 3110
28 IR 527

SECURITY AND SURVEILLANCE

General Provisions for Surveillance System
Applicability; definitions
68 IAC 12-1-1 29 IR 1632
29 IR 3332

Audio coverage required
68 IAC 12-1-6.5 29 IR 1639
29 IR 3338

Emergency procedures
68 IAC 12-1-10 29 IR 1641
29 IR 3341

Equipment specifications
68 IAC 12-1-3 29 IR 1634
29 IR 3334

Logs
68 IAC 12-1-8 29 IR 1639
29 IR 3339

Maintenance and malfunctions
68 IAC 12-1-9 29 IR 1640
29 IR 3340

Purpose
68 IAC 12-1-0.5 29 IR 1632
29 IR 3332

Reports by the executive director
68 IAC 12-1-15 27 IR 3111
28 IR 529
29 IR 1642
29 IR 3342

Required surveillance
68 IAC 12-1-4 29 IR 1636
29 IR 3336

Requirements for continuous monitoring
68 IAC 12-1-6 29 IR 1638
29 IR 3338

Responsibilities of the surveillance department; internal controls
68 IAC 12-1-1.5 29 IR 1633
29 IR 3333

Retention of surveillance recordings
68 IAC 12-1-7 29 IR 1639
29 IR 3339

Surveillance department staffing
68 IAC 12-1-1.7 29 IR 1633
29 IR 3333

Surveillance of employees
68 IAC 12-1-12 29 IR 1641
29 IR 3341

Surveillance plan
68 IAC 12-1-11 29 IR 1641
29 IR 3341

Surveillance room specifications
68 IAC 12-1-2 29 IR 1633
29 IR 3333

Surveillance system capabilities
68 IAC 12-1-5.5 29 IR 1637
29 IR 3337

Surveillance system required coverage
68 IAC 12-1-5 29 IR 1636
29 IR 3336

Violation of rule
68 IAC 12-1-13 29 IR 1642
29 IR 3342

Waiver of requirements
68 IAC 12-1-14 29 IR 1642
29 IR 3342

TRANSFER OF OWNERSHIP

Debt Acquisition
Commission approval required; approval process
68 IAC 5-3-2 27 IR 3109
28 IR 526

Reports by the executive director
68 IAC 5-3-7 27 IR 3109
28 IR 527

**GEOLOGISTS, INDIANA BOARD OF
LICENSURE FOR PROFESSIONAL
PROFESSIONAL GEOLOGISTS**

Administration and Review
Administrative review and judicial review
305 IAC 1-1-2 29 IR 3070

Consistency of actions
305 IAC 1-1-3 29 IR 3070

Code of Ethics
305 IAC 1-5 27 IR 217
28 IR 13

Definitions
"Professional geological work" defined
305 IAC 1-2-6 27 IR 216
28 IR 12

Issuance, Renewal, and Denial of Geologist
Licensure
Informal hearings before the board
305 IAC 1-3-6 29 IR 3071

Issuance of a renewal certificate
305 IAC 1-3-4 27 IR 216
28 IR 12

Probationary license
305 IAC 1-3-5.3 29 IR 3070

Probation, suspension, and revocation
305 IAC 1-3-5 29 IR 3070

Reinstatement of suspended or revoked license
305 IAC 1-3-5.5 29 IR 3071

Special Provisions

Publication of roster; responsibility of a licensed professional geologist to maintain a current address with the Indiana geological survey
305 IAC 1-4-2 27 IR 217
28 IR 13

Seal and responsibilities of licensed professional geologist for documents
305 IAC 1-4-1 27 IR 216
28 IR 12

**HEALTH, INDIANA STATE DEPARTMENT
OF**

LSA Document #05-326(E) **29 IR 1235**
LSA Document #05-327(E) **29 IR 1238**
LSA Document #06-20(E) **29 IR 1959**
LSA Document #06-73(E) **29 IR 2237**
LSA Document #06-74(E) **29 IR 2241**

ABORTION CLINICS
410 IAC 26 29 IR 84
29 IR 3355

Definitions

Applicability
410 IAC 26-1-1 29 IR 2324

"ASA Class I patient" defined
410 IAC 26-1-3.5 29 IR 2324

"Biologics" defined
410 IAC 26-1-4.6 29 IR 2324

"Burn" defined
410 IAC 26-1-4.8 29 IR 2324

"Elopement" defined
410 IAC 26-1-9.5 29 IR 2325

"Hypoglycemia" defined
410 IAC 26-1-12.5 29 IR 2325

"Immediately postoperative" defined
410 IAC 26-1-12.6 29 IR 2325

"Informed consent" defined
410 IAC 26-1-12.7 29 IR 2325

"Intended use" defined
410 IAC 26-1-12.8 29 IR 2325

"Kernicterus" defined
410 IAC 26-1-12.9 29 IR 2325

"Low-risk pregnancy" defined
410 IAC 26-1-13.5 29 IR 2325

"Serious disability" defined
410 IAC 26-1-17.5 29 IR 2326

"Surgery or other invasive procedure" defined
410 IAC 26-1-17.8 29 IR 2326

"Toxic substance" defined
410 IAC 26-1-19 29 IR 2326

Quality Assessment and Improvement

Reporting serious adverse events
410 IAC 26-6-2 29 IR 2326

BIRTHING CENTERS

410 IAC 27 29 IR 66
29 IR 1904

Definitions

Applicability
410 IAC 27-1-1 29 IR 2328

"ASA Class I patient" defined
410 IAC 27-1-1.5 29 IR 2328

"Biologics" defined
410 IAC 27-1-2.5 29 IR 2328

"Burn" defined
410 IAC 27-1-3.5 29 IR 2328

"Elopement" defined
410 IAC 27-1-9.5 29 IR 2328

"Hyperbilirubinemia" defined
410 IAC 27-1-13.4 29 IR 2328

"Hypoglycemia" defined
410 IAC 27-1-13.5 29 IR 2328

"Immediately postoperative" defined
410 IAC 27-1-13.6 29 IR 2328

"Informed consent" defined
410 IAC 27-1-13.7 29 IR 2329

"Intended use" defined
410 IAC 27-1-13.8 29 IR 2329

"Kernicterus" defined
410 IAC 27-1-13.9 29 IR 2329

"Low-risk pregnancy" defined
410 IAC 27-1-15.5 29 IR 2329

"Neonates" defined
410 IAC 27-1-16.5 29 IR 2329

"Serious disability" defined
410 IAC 27-1-21.5 29 IR 2329

"Surgery or other invasive procedure" defined
410 IAC 27-1-23 29 IR 2329

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

“Toxic substance” defined 410 IAC 27-1-24	29 IR 2330	HOME HEALTH AGENCIES	Reportable birth problems 410 IAC 21-3-9	28 IR 656
Quality Assessment and Improvement Reporting serious adverse events 410 IAC 27-6-2	29 IR 2330	Home Health Administration and Management Home health agency administration and management 410 IAC 17-12-1	28 IR 2355	29 IR 1748
COMMUNICABLE DISEASE CONTROL		Home Health Patient Care Medical plan of care 410 IAC 17-13-1	Reporting requirements 410 IAC 21-3-8	28 IR 656
Disease Reporting and Control Laboratories; reporting requirements 410 IAC 1-2.3-48	29 IR 2293	Nurse directed plan of care 410 IAC 17-13-2	28 IR 2355	
Reporting requirements for physicians and hospital administrators 410 IAC 1-2.3-47	29 IR 2290	Service plan 410 IAC 17-13-3	REPORTING, MONITORING, AND PREVENTIVE PROCEDURES FOR LEAD POISONING 410 IAC 29	29 IR 2294
Electronic Reporting of Emergency Department Visit Abstract Data by Hospitals 410 IAC 1-2.4	28 IR 2806	Patient rights 410 IAC 17-12-3	REPORTING OF COMPLICATIONS FROM SURGICAL TREATMENT OF MORBID OBESITY 410 IAC 28	29 IR 1271
	29 IR 797	Home Health Licensure Licensure 410 IAC 17-10-1	SANITARY ENGINEERING Plan Review, Construction Permits, and Fees for Services “Absorption field” defined 410 IAC 6-12-1	
Universal Precautions “Bloodborne pathogens” defined 410 IAC 1-4-1.1	29 IR 1750	Incorporation by Reference Incorporation by reference 410 IAC 17-16-1	28 IR 818	
	29 IR 2536	HOSPITAL LICENSURE RULES	Applicability 410 IAC 6-12-0.5	27 IR 3212
“HBV” and “HCV” defined 410 IAC 1-4-4.3	29 IR 1750	Definitions Applicability 410 IAC 15-1.1-1	28 IR 818	
	29 IR 2536	“ASA Class I patient” defined 410 IAC 15-1.1-2.5	Application for construction permit 410 IAC 6-12-8	27 IR 3213
Precautions generally 410 IAC 1-4-8	29 IR 1750	“Biologics” defined 410 IAC 15-1.1-3.3	28 IR 819	
	29 IR 2537	“Burn” defined 410 IAC 15-1.1-3.7	“Commissioner” defined 410 IAC 6-12-3	27 IR 3213
FOOD AND DRUGS		“Elopement” defined 410 IAC 15-1.1-8.5	28 IR 818	
Certification of Food Handlers Certified food handler requirements 410 IAC 7-22-15	29 IR 3100	“Hyperbilirubinemia” defined 410 IAC 15-1.1-13.1	“Community wastewater disposal facility” defined 410 IAC 6-12-3.1	27 IR 3213
Food Establishment: Schedule of Civil Penalties for Violations Schedule of civil penalties 410 IAC 7-23-1	27 IR 3301	“Hypoglycemia” defined 410 IAC 15-1.1-13.2	28 IR 818	
	28 IR 908	“Immediately postoperative” defined 410 IAC 15-1.1-13.3	Construction permit revocations and modifications 410 IAC 6-12-13	27 IR 3215
Sanitary Standards for the Operation of Retail Food Establishments 410 IAC 7-24	27 IR 3216	“Informed consent” defined 410 IAC 15-1.1-13.4	28 IR 820	
	28 IR 822	“Intended use” defined 410 IAC 15-1.1-13.5	Denial of an application for construction permit 410 IAC 6-12-14	27 IR 3215
HEALTH FACILITIES; LICENSING AND OPERATIONAL STANDARDS		“Kernicterus” defined 410 IAC 15-1.1-13.6	28 IR 821	
Comprehensive Care Facilities Dining assistants 410 IAC 16.2-3.1-53	27 IR 2545	“Low-risk pregnancy” defined 410 IAC 15-1.1-14.2	“Department” defined 410 IAC 6-12-3.2	27 IR 3213
	28 IR 192	“Neonates” defined 410 IAC 15-1.1-15.5	28 IR 818	
Licenses 410 IAC 16.2-3.1-2	27 IR 2536	“Serious disability” defined 410 IAC 15-1.1-20	Fees 410 IAC 6-12-17	27 IR 3216
	28 IR 182	“Spinal manipulative therapy” defined 410 IAC 15-1.1-21	28 IR 821	
Personnel 410 IAC 16.2-3.1-14	27 IR 2542	“Surgery or other invasive procedure” defined 410 IAC 15-1.1-22	Official’s signature; effective date 410 IAC 6-12-10	27 IR 3214
	28 IR 189	“Toxic substance” defined 410 IAC 15-1.1-23	28 IR 820	
Definitions “Dining assistant” defined 410 IAC 16.2-1.1-19.3	27 IR 2542	Governing Board Responsibilities Reporting serious adverse events” defined 410 IAC 15-1.4-2.2	Permit conditions 410 IAC 6-12-11	27 IR 3215
	28 IR 189	Governing Body Reporting serious adverse events 410 IAC 15-2.4-3	28 IR 820	
Resident Care Facilities Dining assistants 410 IAC 16.2-5-13	27 IR 2548	RADIOGRAPHY, NUCLEAR MEDICINE, AND RADIATION THERAPY LICENSING 410 IAC 5.2	Permit requirement 410 IAC 6-12-7	27 IR 3213
	28 IR 194	REPORTING Birth Problems Registry Persons required to report 410 IAC 21-3-7	28 IR 818	
Licenses 410 IAC 16.2-5-1.1	27 IR 2539		“Person” defined 410 IAC 6-12-4	27 IR 3213
	28 IR 185		28 IR 818	
Personnel 410 IAC 16.2-5-1.4	27 IR 2547		Right of entry 410 IAC 6-12-9	27 IR 3214
	28 IR 193		28 IR 820	
			Standards for issuance 410 IAC 6-12-12	27 IR 3215
			28 IR 820	

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

WOMEN, INFANTS, AND CHILDREN PROGRAM RULES, PENALTIES, AND SANCTIONS FOR WIC VENDORS 410 IAC 3.6	29 IR 870 29 IR 2985	Excess Levels of Sodium, Bicarbonate, or pH 71 IAC 8.5-13	28 IR 3599	Practicing Veterinarians Contact with entered horses 71 IAC 8-5-12	29 IR 2220 29 IR 3034
HEALTH FACILITIES COUNCIL, INDIANA QUALIFIED MEDICATION AIDES General Provisions Certification, recertification, reinstatement, and in-service education requirements 412 IAC 2-1-10	28 IR 3341 29 IR 799	Applicant and licensee subject to testing 71 IAC 8.5-10-2	29 IR 2227	Predrawn injectables 71 IAC 8-5-10	29 IR 2220
Employment of QMA and registry verification 412 IAC 2-1-2.1	28 IR 3341 29 IR 799	Postmortem; Disposal of a Dead Horse Postmortem; disposal of a dead horse 71 IAC 8.5-7-1	29 IR 2227	Records of treatment 71 IAC 8-5-5	29 IR 2219
Fees 412 IAC 2-1-14	28 IR 3342 29 IR 800	Report of horse death 71 IAC 8.5-7-2	29 IR 2227	Storage of supplies and drugs 71 IAC 8-5-8	29 IR 2219
HEALTH FACILITY ADMINISTRATORS, INDIANA STATE BOARD OF GENERAL PROVISIONS Definitions; Licensure; Examinations Examination 840 IAC 1-1-6	29 IR 2051	Practicing Veterinarians Contact with entered horses 71 IAC 8.5-4-12	29 IR 2225 29 IR 3034	Testing of confiscated drug, substance, or medication 71 IAC 8-5-11	29 IR 2220
HOME INSPECTORS LICENSING BOARD 878 IAC	28 IR 1060 28 IR 2718	Predrawn injectables 71 IAC 8.5-4-10	29 IR 2225	Veterinarian vehicles 71 IAC 8-5-9	29 IR 2219
HORSE RACING COMMISSION, INDIANA ASSOCIATIONS Operations Escort of practicing veterinarians 71 IAC 4-4-11	29 IR 2210	Records of treatment 71 IAC 8.5-4-5	29 IR 2224	Veterinary helpers 71 IAC 8-5-13	29 IR 2220
"In Today" program 71 IAC 4-4-10	29 IR 2210 29 IR 3032	Storage of supplies and drugs 71 IAC 8.5-4-7	29 IR 2225	Veterinarian's List Veterinarian's list 71 IAC 8-9-1	29 IR 2222
DEFINITIONS Definitions "Account wagering" defined 71 IAC 1-1-1.5	29 IR 829	Testing of confiscated drug, substance, or medication 71 IAC 8.5-4-11	29 IR 2225	LICENSEES General Provisions Conflict of interest 71 IAC 5-1-21	29 IR 2211
"Pari-mutuel voucher" or "voucher" defined 71 IAC 1-1-75.5	29 IR 829	Veterinarian vehicles 71 IAC 8.5-4-9	29 IR 2225	Owners Licensing requirements for owners 71 IAC 5-2-1	29 IR 2211
FLAT RACING; ASSOCIATIONS Operations Escort of practicing veterinarians 71 IAC 4.5-4-11	29 IR 2210	Veterinary helpers 71 IAC 8.5-4-13	29 IR 2225	Trainers Eligibility 71 IAC 5-3-1	28 IR 2746
"In Today" program 71 IAC 4.5-4-10	29 IR 2210 29 IR 3033	FLAT RACING; LICENSEES General Provisions Conflict of interest 71 IAC 5.5-1-21	29 IR 2213	"In Today" responsibilities 71 IAC 5-3-3.1	29 IR 2213 29 IR 3033
FLAT RACING; DEFINITIONS Definitions "Account wagering" defined 71 IAC 1.5-1-1.5	29 IR 829	Owners Licensing requirements for owners 71 IAC 5.5-2-1	29 IR 2213	Other responsibilities 71 IAC 5-3-3	29 IR 2212
"Pari-mutuel voucher" or "voucher" defined 71 IAC 1.5-1-71.5	29 IR 829	Trainers "In Today" responsibilities 71 IAC 5.5-3-3.1	29 IR 2215 29 IR 3033	OFFICIALS Judges Judge's list 71 IAC 3-2-9	28 IR 2745 29 IR 2745
FLAT RACING; HUMAN AND EQUINE HEALTH Ban on Possession of Drugs Prohibited practices 71 IAC 8.5-5-2	29 IR 2226	Other responsibilities 71 IAC 5.5-3-3	29 IR 2214	Paddock Judge General authority 71 IAC 3-4-1	28 IR 2746
Equine Health; Medication Rules Furosemide as a permitted foreign substance 71 IAC 8.5-1-5	29 IR 2223	FLAT RACING; RULES OF THE RACE Entries and Nominations Reporting to track 71 IAC 7.5-1-16	29 IR 2217	Program Director General authority 71 IAC 3-11-1	28 IR 2746
Medication 71 IAC 8.5-1-1	29 IR 2223	Protests, Objections, and Inquiries Race objections 71 IAC 7.5-8-2	29 IR 3033	Racing Secretary Cancellation of a race 71 IAC 3-3-11	28 IR 2746
		Running of the Race Jockey requirements 71 IAC 7.5-6-3	28 IR 2154	PARI-MUTUEL WAGERING General Provisions Prior approval required for betting pools 71 IAC 9-1-14	29 IR 830
		HUMAN AND EQUINE HEALTH Ban on Possession of Drugs Prohibited practices 71 IAC 8-6-2	29 IR 2220	QUARTER HORSE DEVELOPMENT PROGRAM Awards Owner awards 71 IAC 14.5-3-1	29 IR 3034
		Equine Health; Medication Rules Furosemide as a permitted foreign substance 71 IAC 8-1-5	29 IR 2218	Indiana Bred or Foaled Preference Indiana bred or foaled preference 71 IAC 14.5-5-11	29 IR 3034
		Medication 71 IAC 8-1-1	29 IR 2217	RULES OF THE RACE Driving Rules and Violations Driving rules 71 IAC 7-3-7	28 IR 2749
		Human Substance Abuse Testing Applicant and licensee subject to testing 71 IAC 8-10-2	29 IR 2222	Equipment presentation 71 IAC 7-3-36	28 IR 2751
		Postmortem; Disposal of a Dead Horse Postmortem; disposal of a dead horse 71 IAC 8-8-1	29 IR 2221	Horse also suspended 71 IAC 7-3-29	28 IR 2750
		Report of horse death 71 IAC 8-8-2	29 IR 2222		

CITATIONS TO FINAL RULES ARE IN BOLD TYPE

Time for lapped on breaks 71 IAC 7-3-18	28 IR 2750	Education hour 760 IAC 1-6.2-13	29 IR 1367	Order of benefits for dependent child/parents not separated or divorced 760 IAC 1-38.1-13	29 IR 2350
Whip restriction 71 IAC 7-3-13	28 IR 2750	Gifts to public officials or prisoners prohibited; gifts to relatives permitted 760 IAC 1-6.2-7	29 IR 1365	Order of benefits for dependent child/separated or divorced parents 760 IAC 1-38.1-14	29 IR 2351
Entries and Scratches Declaration to start and drawing horses 71 IAC 7-1-29	28 IR 2748	Manner of conducting business; capacity in which bail agent act 760 IAC 1-6.2-6	29 IR 1365	Order of benefits for longer/shorter length of coverage 760 IAC 1-38.1-16	29 IR 2352
Violations and Fines Disorderly conduct; all licensees 71 IAC 7-5-1	28 IR 2751	Power of attorney 760 IAC 1-6.2-4	29 IR 1364	Order of benefits; general and nondependent/dependent 760 IAC 1-38.1-12	29 IR 2350
Improper language 71 IAC 7-5-2	28 IR 2751	Prelicensing and continuing education classes 760 IAC 1-6.2-11	29 IR 1366	Order of benefits under COBRA or continuation coverage 760 IAC 1-38.1-15.5	29 IR 2352
SATELLITE FACILITY AND SIMULCASTING Operations Allocation of riverboat gambling admissions tax revenue 71 IAC 12-2-15	29 IR 2208	Receipts for receiving and returning collateral 760 IAC 1-6.2-5	29 IR 1364	"Plan" defined 760 IAC 1-38.1-7	29 IR 2348
THOROUGHbred DEVELOPMENT PROGRAM Awards Out-of-state breeder's awards 71 IAC 13.5-3-3	28 IR 2751	Records must be kept; information required 760 IAC 1-6.2-8	29 IR 1365	"Policyholder" defined 760 IAC 1-38.1-7.5	29 IR 2349
TYPES OF RACES Claiming Races Claiming procedure 71 IAC 6-1-3	28 IR 2747 29 IR 2215	Solicitation on bail agent's behalf by unlicensed person 760 IAC 1-6.2-3	29 IR 1364	"Primary plan" defined 760 IAC 1-38.1-8	29 IR 2349
Excusing claimed horse 71 IAC 6-1-4	28 IR 2748 29 IR 2217	Soliciting business; actions considered 760 IAC 1-6.2-2	29 IR 1364	"Secondary plan" defined 760 IAC 1-38.1-9	29 IR 2349
		Continuing Education Application requirements 760 IAC 1-50-4	27 IR 4136 28 IR 1482	Secondary plan procedures; total allowable expenses 760 IAC 1-38.1-17	29 IR 2352
		Continuing education credit hour defined 760 IAC 1-50-3	27 IR 4136 28 IR 1482	Health Maintenance Organization Plan for Continuation of Benefits in the Event of Receivership 760 IAC 1-70	27 IR 2560 28 IR 314 28 IR 1480
		Requirements for self-study continuing education courses 760 IAC 1-50-5	27 IR 4137 28 IR 1483	Medical Malpractice Insurance Definitions 760 IAC 1-21-2	28 IR 1311 28 IR 2374
HOSPITAL COUNCIL LICENSE FEES License Fees for Hospitals, Ambulatory Outpatient Surgical Centers, Abortion Clinics, and Birthing Centers Abortion clinic license fees 414 IAC 1-1-3	29 IR 103 29 IR 2538	Copies of Medical Records 760 IAC 1-71	28 IR 2456 28 IR 3044 29 IR 547	Establishment of financial responsibility by ancillary provider or physician 760 IAC 1-21-3	28 IR 1311 28 IR 2375
Birthing center license fees 414 IAC 1-1-4	29 IR 103 29 IR 2538	Group Coordination of Benefits Allowable expense 760 IAC 1-38.1-20	29 IR 2353	Filings by health facilities 760 IAC 1-21-11	28 IR 1313 28 IR 2376
		"Allowable expenses" defined 760 IAC 1-38.1-2	29 IR 2346	Financial responsibility of hospital 760 IAC 1-21-5	28 IR 1311 28 IR 2375
INFORMATION TECHNOLOGY OVERSIGHT COMMISSION, STATE 28 IAC	28 IR 986	"Birthday" defined 760 IAC 1-38.1-2.5	29 IR 2347	Payment into patient's compensation fund; annual surcharge 760 IAC 1-21-8	28 IR 1312 28 IR 2376
INSPECTOR GENERAL, OFFICE OF THE 42 IAC	28 IR 3615 29 IR 1205	"Claim" defined 760 IAC 1-38.1-3	29 IR 2347	Retention of deposit during liability 760 IAC 1-21-4	28 IR 1311 28 IR 2375
INSURANCE, DEPARTMENT OF GENERAL PROVISIONS Bail Agents and Recovery Agents Acceptance of collateral for bail bond; collateral receipt required 760 IAC 1-6.2-9	29 IR 1365	"Closed panel plan" defined 760 IAC 1-38.1-4.3	29 IR 2347	Scope of coverage 760 IAC 1-21-10	28 IR 1313 28 IR 2376
Approval of instructor 760 IAC 1-6.2-12	29 IR 1367	"Consolidated Omnibus Budget Reconciliation Act of 1985" or "COBRA" defined 760 IAC 1-38.1-4.7	29 IR 2347	Multiple Employer Welfare Arrangements Certificate of registration 760 IAC 1-68-2	29 IR 130 29 IR 2187
Authority 760 IAC 1-6.2-1	29 IR 1363	"Coordination of benefits" or "COB" defined 760 IAC 1-38.1-5	29 IR 2347	Coverage requirements 760 IAC 1-68-4	29 IR 132 29 IR 2189
Certificate of completion 760 IAC 1-6.2-14	29 IR 1367	"Custodial parent" defined 760 IAC 1-38.1-5.2	29 IR 2347	Definitions 760 IAC 1-68-1	29 IR 129 29 IR 2186
Contract between principal and surety; terms and conditions 760 IAC 1-6.2-10	29 IR 1365	Excess and other nonconforming provisions 760 IAC 1-38.1-19	29 IR 2353		
Definitions 760 IAC 1-6.2-1.5	29 IR 1363	Failure to agree 760 IAC 1-38.1-21.6	29 IR 2353		
		"Group-type contract" defined 760 IAC 1-38.1-5.6	29 IR 2347		
		"High-deductible health plan" defined 760 IAC 1-38.1-5.8	29 IR 2348		
		Model coordination of benefits provision; prohibited coordination; benefit design 760 IAC 1-38.1-11	29 IR 2349		
		Notice to covered persons 760 IAC 1-38.1-21.2	29 IR 2353		
		Order of benefits for active/inactive employee 760 IAC 1-38.1-15	29 IR 2351		

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Filings by multiple employer welfare arrangement 760 IAC 1-68-9	29 IR 134 29 IR 2191	“Skilled nursing care”, intermediate care”, “personal care”, “home care”, and “other services” defined 760 IAC 2-2-8	27 IR 3308 28 IR 565	Penalties Other sanctions 760 IAC 2-19-2	27 IR 3325 28 IR 582
Financial condition 760 IAC 1-68-10	29 IR 134 29 IR 2192	General Provisions Applicability and scope 760 IAC 2-1-1	27 IR 3306 28 IR 563	Policy Practices and Provisions Electronic enrollment 760 IAC 2-3-7	27 IR 3310 28 IR 567
Premium rates 760 IAC 1-68-6	29 IR 133 29 IR 2191	Indiana Long Term Care Program Auditing and correcting deficiencies in issuer record keeping 760 IAC 2-20-42	27 IR 3306 28 IR 563 27 IR 3335 28 IR 591	Exclusions 760 IAC 2-3-2	27 IR 3308 28 IR 565
Third party administrator 760 IAC 1-68-8	29 IR 134 29 IR 2191	“Case management agency” defined 760 IAC 2-20-10	27 IR 3329 28 IR 585	Group long term care policies 760 IAC 2-3-4	27 IR 3309 28 IR 566
Physician Specialty Classes Part-time and retired physicians 760 IAC 1-60-5	29 IR 2354	Determining asset protection 760 IAC 2-20-38.1	27 IR 3334 28 IR 590	Individual long term care policies 760 IAC 2-3-1	27 IR 3308 28 IR 565
Senior Protections in Annuity Transactions 760 IAC 1-72	29 IR 649 29 IR 2192	Minimum benefit standards for qualifying policies, certificates, and riders 760 IAC 2-20-35	27 IR 3332 28 IR 588	Premiums 760 IAC 2-3-6	27 IR 3310 28 IR 567
LONG TERM CARE INSURANCE COVERAGE Application Forms and Replacement Coverage Any other health insurance policies 760 IAC 2-8-2	27 IR 3314 28 IR 571	Minimum benefit standards and required policy and certificate provisions for inte- grated policies 760 IAC 2-20-36.1	27 IR 3332 28 IR 589	Unintentional lapse 760 IAC 2-3-8	27 IR 3311 28 IR 567
Direct response solicitations 760 IAC 2-8-4	27 IR 3315 28 IR 572	Minimum benefit standards and required policy and certificate provisions for long term care facility policies 760 IAC 2-20-36.2	27 IR 3333 28 IR 590	Purchase or Replacement Appropriateness of recommended purchase 760 IAC 2-16-1	27 IR 3320 28 IR 576
Life insurance policies 760 IAC 2-8-6	27 IR 3315 28 IR 572	Reporting of insurance producer data 760 IAC 2-20-37.2	27 IR 3334 28 IR 590	Reporting Requirements Reporting 760 IAC 2-9-1	27 IR 3316 28 IR 572
Notice regarding replacement of accident and sickness or long term care insurance 760 IAC 2-8-3	27 IR 3314 28 IR 571	Reporting of sales data 760 IAC 2-20-37.3	27 IR 3334 28 IR 590	Required Disclosure Provisions Renewability provisions 760 IAC 2-4-1	27 IR 3311 28 IR 568
Questions 760 IAC 2-8-1	27 IR 3314 28 IR 570	“Residential care facility” defined 760 IAC 2-20-31.1	27 IR 3329 28 IR 586	Required disclosure of rating practices to consumers 760 IAC 2-4-2	27 IR 3312 28 IR 569
Definitions “Activities of daily living” defined 760 IAC 2-2-1.5	27 IR 3306 28 IR 563	Standards for marketing 760 IAC 2-20-34	27 IR 3329 28 IR 586	Shopper’s Guide Delivery 760 IAC 2-18-1	27 IR 3325 28 IR 582
“Bathing” defined 760 IAC 2-2-3.1	27 IR 3307 28 IR 563	Inflation Protection Offer General provisions 760 IAC 2-7-1	27 IR 3313 28 IR 570	Standard Forms 760 IAC 2-19.5	27 IR 3325 28 IR 582
“Cognitive impairment” defined 760 IAC 2-2-3.2	27 IR 3307 28 IR 563	Licensing Licensing 760 IAC 2-10-1	27 IR 3316 28 IR 573	Suitability 760 IAC 2-15.5	27 IR 3319 28 IR 575
“Continence” defined 760 IAC 2-2-3.3	27 IR 3307 28 IR 564	Loss Ratio Relevant factors 760 IAC 2-13-1	27 IR 3317 28 IR 573	MEDICARE SUPPLEMENT INSURANCE MINIMUM STANDARDS Benefit Standards Benefit standards for policies or certificates issued or delivered after December 31, 1991 760 IAC 3-6-1	28 IR 2428 28 IR 3016 29 IR 519
“Department of insurance” defined 760 IAC 2-2-3.4	27 IR 3307 28 IR 564	Marketing Standards 760 IAC 2-15-1	27 IR 3317 28 IR 574	Definitions “Bankruptcy” defined 760 IAC 3-2-2.5	28 IR 2426 28 IR 3013 29 IR 517
“Dressing” defined 760 IAC 2-2-3.5	27 IR 3307 28 IR 564	Nonforfeiture Benefit Requirement 760 IAC 2-16.1	27 IR 3320 28 IR 576	“Medicare Advantage” defined 760 IAC 3-2-6.1	28 IR 2426 28 IR 3013 29 IR 517
“Eating” defined 760 IAC 2-2-3.6	27 IR 3307 28 IR 564	Outline of Coverage Standard 760 IAC 2-17-1	27 IR 3323 28 IR 580		
“Federally tax-qualified long term care insur- ance contract” defined 760 IAC 2-2-3.7	27 IR 3307 28 IR 564				
“Hands-on assistance” defined 760 IAC 2-2-3.8	27 IR 3308 28 IR 565				

CITATIONS TO FINAL RULES ARE IN BOLD TYPE

“Medicare Advantage plan” defined 760 IAC 3-2-6.2	28 IR 2426 28 IR 3013 29 IR 517	Requirements for Application Forms and Replacement Coverage Application forms and replacement coverage 760 IAC 3-15-1	28 IR 2453 28 IR 3040 29 IR 544	Examinations Content of land surveying examinations; scheduling of examinations 865 IAC 1-4-3	29 IR 663 29 IR 3002
“Medicare supplement policy” defined 760 IAC 3-2-7	28 IR 2426 28 IR 3014 29 IR 517	Standard Medicare Supplement Benefit Plans Standard Medicare supplement benefit plans 760 IAC 3-7-1	28 IR 2432 28 IR 3019 29 IR 523	Examination attempts for certification as a land-surveyor-in-training 865 IAC 1-4-8	29 IR 664 29 IR 3003
Filing and Approval of Policies and Certificates and Premium Rates Filing and approval of policies and certificates and premium rates 760 IAC 3-12-1	28 IR 2444 28 IR 3031 29 IR 534	LAND SURVEYORS, STATE BOARD OF REGISTRATION FOR GENERAL PROVISIONS Applications Land-surveyor-in-training; application 865 IAC 1-3-2	29 IR 663 29 IR 3001	Examination attempts for registration as a land surveyor 865 IAC 1-4-6	29 IR 664 29 IR 3002
General Provisions Applicability and scope 760 IAC 3-1-1	28 IR 2426 28 IR 3013 29 IR 517	Comity Registration Comity registration standards 865 IAC 1-5-1	29 IR 665 29 IR 3003	Terminated applications; reapplication for admission; qualifications 865 IAC 1-4-7	29 IR 664 29 IR 3002
Loss Ratio Standards and Refund or Credit of Premium Loss ratio standards and refund or credit of premium 760 IAC 3-11-1	28 IR 2439 28 IR 3026 29 IR 530	Land surveyor applicant 865 IAC 1-5-2	29 IR 665 29 IR 3003	Fees Fees charged by board 865 IAC 1-11-1	27 IR 2570 28 IR 605 28 IR 1059 28 IR 2390 29 IR 3007
Medicare Select Policies and Certificates Medicare select policies and certificates 760 IAC 3-8-1	28 IR 2434 28 IR 3021 29 IR 525	Continuing Education Audits of continuing education compliance 865 IAC 1-13-19	29 IR 686 29 IR 3024	General Provisions Definitions; abbreviations 865 IAC 1-1-1	29 IR 660 29 IR 2998
Minimum Benefit Standards Minimum benefit standards for policies or certificates issued for delivery before January 1, 1992 760 IAC 3-5-1	28 IR 2427 28 IR 3014 29 IR 518	College courses as continuing education 865 IAC 1-13-11	29 IR 686 29 IR 3024	Meetings of board 865 IAC 1-1-2	29 IR 661 29 IR 2999
Open Enrollment Guaranteed issue for eligible persons 760 IAC 3-9-2	28 IR 2437 28 IR 3024 29 IR 528	Continuing education credit not given 865 IAC 1-13-8	29 IR 685 29 IR 3024	Land Surveying; Competent Practice Definitions; abbreviations 865 IAC 1-12-2	29 IR 668 29 IR 3007
Open enrollment 760 IAC 3-9-1	28 IR 2437 28 IR 3024 29 IR 528	Continuing education requirements 865 IAC 1-13-2	29 IR 684 29 IR 3022	Field work for retracement and original surveys 865 IAC 1-12-10	29 IR 672 29 IR 3011
Policy Provisions Policy provisions 760 IAC 3-4-1	28 IR 2427 28 IR 3014 29 IR 518	Courses from approved and unapproved providers 865 IAC 1-13-5	29 IR 684 29 IR 3022	Land surveyor duty to accumulate, preserve, and share data 865 IAC 1-12-4	29 IR 670 29 IR 3009
Recommended Purchase and Excessive Insurance Appropriateness of recommended purchase and excessive insurance; reporting of multiple policies 760 IAC 3-18-1	28 IR 2455 28 IR 3043 29 IR 546	Elective topics 865 IAC 1-13-7	29 IR 685 29 IR 3023	Measurements for retracement surveys, original surveys, and route surveys 865 IAC 1-12-7	29 IR 671 29 IR 3010
Required Disclosure Provisions Required disclosure provisions 760 IAC 3-14-1	28 IR 2445 28 IR 3032 29 IR 535	Hours used in later renewal cycles 865 IAC 1-13-10	29 IR 685 29 IR 3024	Measurements for route surveys 865 IAC 1-12-22	29 IR 678 29 IR 3016
		Continuing Education Providers Auditing courses by the board 865 IAC 1-14-16	29 IR 687 29 IR 3026	Original and retracement survey monumentation 865 IAC 1-12-18	29 IR 676 29 IR 3014
		Certifications of completion 865 IAC 1-14-13	29 IR 686 29 IR 3025	Original survey preliminary research 865 IAC 1-12-14	29 IR 675 29 IR 3014
		Continuing education course providers 865 IAC 1-14-2	29 IR 686 29 IR 3025	Preliminary research and investigation on retracement surveys 865 IAC 1-12-9	29 IR 672 29 IR 3011
		Courses not completed 865 IAC 1-14-14	29 IR 687 29 IR 3025	Property surveys affected 865 IAC 1-12-5	29 IR 670 29 IR 3009
		Reporting attendance to the board 865 IAC 1-14-15	29 IR 687 29 IR 3025	Publication of retracement and original survey results 865 IAC 1-12-12	29 IR 672 29 IR 3011

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Publication of route survey results 865 IAC 1-12-23 29 IR 3017	Disclosure of conflict of interest 865 IAC 1-10-12 29 IR 668 29 IR 3006	Transfer of Data to the Department of Local Government Finance Transfer of data 50 IAC 21-9-1 28 IR 3625 29 IR 2515
Retracement and original survey plats 865 IAC 1-12-13 29 IR 3012	Revocation or suspension of license in another jurisdiction; effect 865 IAC 1-10-25 29 IR 668 29 IR 3006	ASSESSMENT OF TANGIBLE PERSONAL PROPERTY Valuation of Depreciable Tangible Personal Property Fully depreciated, retired, or nominally valued property; computer equipment; report and valuation 50 IAC 4.2-4-3 29 IR 836 29 IR 2597
Route survey preliminary research 865 IAC 1-12-20 29 IR 3015	LOCAL GOVERNMENT FINANCE, DEPARTMENT OF LSA Document #06-89(E) 29 IR 2550 ANNUAL ADJUSTMENTS 50 IAC 21 27 IR 4050 28 IR 1452	COMPUTER STANDARDS FOR A UNIFORM AND COMMON PROPERTY TAX MANAGEMENT SYSTEM 50 IAC 23 29 IR 1599
Route survey fieldwork 865 IAC 1-12-21 29 IR 3016	Agricultural Property Agricultural property 50 IAC 21-6-1 28 IR 3625 29 IR 2515	INVESTMENT DEDUCTION 50 IAC 22 29 IR 579 29 IR 2257
Route survey monumentation 865 IAC 1-12-24 29 IR 3017	Analysis Application of factor 50 IAC 21-5-2 28 IR 3624 29 IR 2514	REMUNERATION FOR INITIAL TRAINING AND CONTINUING EDUCATION SESSIONS 50 IAC 20 27 IR 3603 28 IR 1458
Route survey plats 865 IAC 1-12-25 29 IR 3018	Definitions "Commissioner" defined 50 IAC 21-2-1.5 28 IR 3622 29 IR 2512	LOTTERY COMMISSION, STATE DRAW GAMES 50/50 Raffle 65 IAC 5-16 28 IR 2142 Determination of winning number 65 IAC 5-16-6 29 IR 49 Odds of winning 65 IAC 5-16-8 29 IR 49 Payment of prize 65 IAC 5-16-7 29 IR 49 Prize amount and determination of winner 65 IAC 5-16-5 29 IR 49 Procedure for playing 65 IAC 5-16-4 29 IR 49 Big Haul Raffle 65 IAC 5-19 28 IR 3313 General Provisions Disputes 65 IAC 5-2-6 28 IR 2153 29 IR 828
Section corner perpetuation 865 IAC 1-12-30 29 IR 3021	"Contract" defined 50 IAC 21-2-2 28 IR 3622 29 IR 2512	
Surveyor location reports; certificate 865 IAC 1-12-29 29 IR 3020	"Department" defined 50 IAC 21-2-2.5 28 IR 3622 29 IR 2512	
Surveyor location reports; purpose; scope 865 IAC 1-12-27 29 IR 3019	"IAAO standard" defined 50 IAC 21-2-3 28 IR 3622 29 IR 2512	
Surveyor location reports; requirements 865 IAC 1-12-28 29 IR 3019	Mandatory Analysis Mandatory analysis 50 IAC 21-8-1 28 IR 3625 29 IR 2515	
Surveyor responsibility 865 IAC 1-12-3 29 IR 3008	Mandatory Application of Factor Provision of information to the department 50 IAC 21-10-1 28 IR 3626 29 IR 2516	
Qualifications for Examination Land surveyors; education and work experience 865 IAC 1-2-1 29 IR 2999	Purpose and Applicability Characteristics 50 IAC 21-1-3 28 IR 3622 29 IR 2512	Hoosier Lottery Powerball Allocation of prize pool 65 IAC 5-12-9 29 IR 44 Amount of prize pools 65 IAC 5-12-6 29 IR 43 Definitions 65 IAC 5-12-2 29 IR 41 Election to receive lump sum, cash payment 65 IAC 5-12-11.5 29 IR 46 Odds of winning 65 IAC 5-12-12 29 IR 46 Payment of prizes 65 IAC 5-12-11 29 IR 45 Payment options 65 IAC 5-12-5 29 IR 43 Power Play promotion 65 IAC 5-12-12.5 29 IR 47 Prize amounts 65 IAC 5-12-10 29 IR 45 Procedure for playing 65 IAC 5-12-4 29 IR 42 Ticket price 65 IAC 5-12-3 29 IR 42
Land-surveyors-in-training; education and work experience 865 IAC 1-2-2 29 IR 3001	Ratio Studies and Sales Verification Valuation date and time adjustment 50 IAC 21-3-3 28 IR 3622 29 IR 2512	
Registrant's Seal Application of seal; signature 865 IAC 1-7-2 29 IR 3004	Reassessment Reassessment 50 IAC 21-11-1 28 IR 3626 29 IR 2516	
Design and contents of seal 865 IAC 1-7-1 29 IR 3003	Review of Neighborhood Delineations and Land Values Review of land values 50 IAC 21-4-2 28 IR 3624 29 IR 2514	
Use of electronic or digital signatures 865 IAC 1-7-4 29 IR 3005	Review of neighborhood delineations 50 IAC 21-4-1 28 IR 3623 29 IR 2513	
Use of seal and signature; acceptance of full responsibility 865 IAC 1-7-3 29 IR 3004	Time Time 50 IAC 21-7-1 28 IR 3625 29 IR 2515	
Renewal Renewal 865 IAC 1-8-1 29 IR 3005		
Roster Publication and contents of rosters 865 IAC 1-9-1 29 IR 3006		
Rules of Professional Conduct Agreement to abide by IC 25-21.5 and rules 865 IAC 1-10-2 29 IR 3006		

CITATIONS TO FINAL RULES ARE IN BOLD TYPE

Hoosier Lottery TV Bingo		Pull-tab game 067		Scratch-Off Game 733	
65 IAC 5-17	28 IR 2731	LSA Document #05-357(E)	29 IR 1570	LSA Document #04-282(E)	28 IR 974
Hoosier Lotto		Pull-tab game 068		Scratch-Off Game 734	
Payment options		LSA Document #05-358(E)	29 IR 1570	65 IAC 4-349	28 IR 975
65 IAC 5-10-4	29 IR 1563	Pull-tab game 069		Scratch-Off Game 735	
Indy Racing Experience 2-Seater Raffle		LSA Document #06-21(E)	29 IR 1946	65 IAC 4-352	28 IR 978
65 IAC 5-18	28 IR 2738	Pull-tab game 070		Scratch-Off Game 736	
Prize		LSA Document #06-22(E)	29 IR 1946	LSA Document #04-301(E)	28 IR 1186
65 IAC 5-18-5	28 IR 2993	Pull-tab game 071		Scratch-Off Game 737	
Mix & Match		LSA Document #06-52(E)	29 IR 2206	LSA Document #04-302(E)	28 IR 1187
65 IAC 5-20	29 IR 3378	Pull-tab game 072		Scratch-Off Game 738	
Payment of Prizes		LSA Document #06-53(E)	29 IR 2206	LSA Document #04-303(E)	28 IR 1188
Claiming prizes from the commission		Pull-tab game 073		Scratch-Off Game 739	
65 IAC 5-3-2	29 IR 2208	LSA Document #06-104(E)	29 IR 2566	LSA Document #04-304(E)	28 IR 1189
PULL-TAB GAMES		Pull-tab game 074		Scratch-Off Game 740	
General Provisions		LSA Document #06-102(E)	29 IR 2564	LSA Document #04-326(E)	28 IR 1488
Disputes		Pull-tab game 075		Scratch-Off Game 741	
65 IAC 6-2-6	28 IR 2154	LSA Document #06-137(E)	29 IR 3031	LSA Document #04-327(E)	28 IR 1489
Specific Pull-Tab Games		Pull-tab game 076		Scratch-Off Game 742	
Pull-tab game 020		LSA Document #06-136(E)	29 IR 3031	LSA Document #04-328(E)	28 IR 1491
LSA Document #04-250(E)	28 IR 227	RETAILERS		Scratch-Off Game 743	
Pull-tab game 021		Retailer Contracts		65 IAC 4-353	28 IR 1492
LSA Document #04-251(E)	28 IR 228	Award of contracts		Scratch-Off Game 744	
Pull-tab game 022		65 IAC 3-3-3	29 IR 2562	LSA Document #05-7(E)	28 IR 1701
LSA Document #04-265(E)	28 IR 613	SCRATCH-OFF GAMES		Scratch-Off Game 745	
Pull-tab game 023		General Provisions		LSA Document #05-8(E)	28 IR 1702
LSA Document #04-266(E)	28 IR 614	Disputes		Scratch-Off Game 746	
Pull-tab game 024		65 IAC 4-2-6	28 IR 2153	LSA Document #05-9(E)	28 IR 1704
LSA Document #04-306(E)	28 IR 1192		29 IR 828	Scratch-Off Game 747	
Pull-tab game 025		Instant Game 756		LSA Document #05-6(E)	28 IR 1698
LSA Document #04-305(E)	28 IR 1191	LSA Document #05-98(E)	28 IR 2743	LSA Document #05-10(E)	28 IR 1704
Pull-tab game 026		Instant Game 758		Scratch-Off Game 748	
LSA Document #04-331(E)	28 IR 1495	LSA Document #05-97(E)	28 IR 2742	LSA Document #05-30(E)	28 IR 2144
Pull-tab game 027		Instant Game 762		Scratch-Off Game 749	
LSA Document #04-332(E)	28 IR 1496	LSA Document #05-170(E)	28 IR 3318	LSA Document #05-31(E)	28 IR 2145
Pull-tab game 028		Instant Game 763		Scratch-Off Game 750	
LSA Document #05-16(E)	28 IR 1708	LSA Document #05-208(E)	28 IR 3596	LSA Document #05-61(E)	28 IR 2395
Pull-tab game 029		Instant Game 767		Scratch-Off Game 752	
LSA Document #05-17(E)	28 IR 1709	LSA Document #05-206(E)	28 IR 3594	LSA Document #05-65(E)	28 IR 2401
Pull-tab game 030		Instant Game 768		Scratch-Off Game 753	
LSA Document #05-34(E)	28 IR 2152	LSA Document #05-207(E)	28 IR 3595	LSA Document #05-158(E)	28 IR 3311
Pull-tab game 031		Instant Game 771		Scratch-Off Game 754	
LSA Document #05-29(E)	28 IR 2143	LSA Document #05-243(E)	29 IR 40	LSA Document #05-63(E)	28 IR 2398
Pull-tab game 033		Instant Game 773		Scratch-Off Game 755	
LSA Document #05-62(E)	28 IR 2397	LSA Document #05-241(E)	29 IR 37	65 IAC 4-355	28 IR 2147
Pull-tab game 038		Payment of Prizes		Scratch-Off Game 757	
LSA Document #05-186(E)	28 IR 3589	Claiming prizes from the commission		LSA Document #05-96(E)	28 IR 2740
Pull-tab game 039		65 IAC 4-3-2	29 IR 2207	Scratch-Off Game 759	
LSA Document #05-187(E)	28 IR 3590	Scratch-Off Game 723		LSA Document #05-205(E)	28 IR 3592
Pull-tab game 040		LSA Document #04-238(E)	28 IR 217	Scratch-Off Game 760	
LSA Document #05-239(E)	29 IR 34	Scratch-Off Game 724		LSA Document #05-169(E)	28 IR 3316
Pull-tab game 045		LSA Document #04-239(E)	28 IR 218	Scratch-Off Game 761	
LSA Document #05-281(E)	29 IR 561	Scratch-Off Game 725		LSA Document #05-64(E)	28 IR 2399
Pull-tab game 056		LSA Document #04-240(E)	28 IR 219	Scratch-Off Game 764	
LSA Document #05-238(E)	29 IR 33	Scratch-Off Game 726		LSA Document #05-33(E)	28 IR 2150
Pull-tab game 057		65 IAC 4-348	28 IR 221	Scratch-Off Game 765	
LSA Document #05-282(E)	29 IR 562	Scratch-Off Game 727		65 IAC 4-356	28 IR 2734
Pull-tab game 059		LSA Document #04-242(E)	28 IR 223	Scratch-Off Game 766	
LSA Document #05-302(E)	29 IR 569	Scratch-Off Game 728		LSA Document #05-160(E)	28 IR 3315
Pull-tab game 060		LSA Document #04-243(E)	28 IR 224	Scratch-Off Game 770	
LSA Document #05-303(E)	29 IR 569	Scratch-Off Game 729		LSA Document #05-204(E)	28 IR 3590
Pull-tab game 063		65 IAC 4-350	28 IR 229	Scratch-Off Game 772	
LSA Document #05-301(E)	29 IR 568	Scratch-Off Game 730		LSA Document #05-242(E)	29 IR 38
Pull-tab game 064		LSA Document #04-244(E)	28 IR 226	Scratch-Off Game 774	
LSA Document #05-304(E)	29 IR 570	Scratch-Off Game 731		LSA Document #05-240(E)	29 IR 34
Pull-tab game 065		LSA Document #04-280(E)	28 IR 972	Scratch-Off Game 775	
LSA Document #05-343(E)	29 IR 1223	Scratch-Off Game 732		LSA Document #05-278(E)	29 IR 557
Pull-tab game 066		LSA Document #04-281(E)	28 IR 973	Scratch-Off Game 776	
LSA Document #05-342(E)	29 IR 1222			LSA Document #05-279(E)	29 IR 558

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Scratch-Off Game 777		Scratch-Off Game 812		Definitions	
LSA Document #05-280(E)	29 IR 559	LSA Document #06-178(E)	29 IR 3388	844 IAC 6-1-2	27 IR 1284
Scratch-Off Game 778		Scratch-Off Game 814			28 IR 209
LSA Document #05-292(E)	29 IR 563	65 IAC 4-454	29 IR 826	Registration of Licensed Physical Therapists and Physical Therapists' Assistants	
Scratch-Off Game 779		Scratch-Off Game 815		Reinstatement of delinquent license	
LSA Document #05-306(E)	29 IR 822	LSA Document #05-298(E)	29 IR 565	844 IAC 6-4-3	27 IR 1638
Scratch-Off Game 780		Scratch-Off Game 816			28 IR 206
LSA Document #05-309(E)	29 IR 823	LSA Document #05-364(E)	29 IR 1571	Reinstatement of Suspended License	
Scratch-Off Game 781		Scratch-Off Game 817		Duties of suspended licensees, certificate holders	
LSA Document #05-299(E)	29 IR 566	LSA Document #06-85(E)	29 IR 2556	844 IAC 6-6-3	27 IR 1638
Scratch-Off Game 782		Scratch-Off Game 818			28 IR 206
LSA Document #05-305(E)	29 IR 571	LSA Document #06-61(E)	29 IR 1952	Protection of patients' interest	
Scratch-Off Game 783		Scratch-Off Game 820		844 IAC 6-6-4	27 IR 1639
LSA Document #05-310(E)	29 IR 824	LSA Document #06-86(E)	29 IR 2557		28 IR 206
Scratch-Off Game 784		Scratch-Off Game 822		Standards of Professional Conduct	
LSA Document #05-334(E)	29 IR 1219	LSA Document #06-162(E)	29 IR 3378	Standards of professional conduct and competent practice	
Scratch-Off Game 785		Scratch-Off Game 823		844 IAC 6-7-2	27 IR 1639
LSA Document #05-336(E)	29 IR 1221	LSA Document #06-164(E)	29 IR 3381		28 IR 206
Scratch-Off Game 786		THE COMMISSION		STANDARDS OF PROFESSIONAL CONDUCT AND COMPETENT PRACTICE OF MEDICINE	
LSA Document #05-335(E)	29 IR 1220	Ethics		Pain Management	
Scratch-Off Game 788		Contractor ethics restrictions		844 IAC 5-5	28 IR 3344
LSA Document #05-333(E)	29 IR 1218	65 IAC 1-4-5.5	28 IR 217	MENTAL HEALTH AND ADDICTION, DIVISION OF	
Scratch-Off Game 789		General Provisions		RESIDENTIAL LIVING FACILITIES FOR INDIVIDUALS WITH PSYCHIATRIC DISORDERS OR ADDICTIONS	
LSA Document #05-356(E)	29 IR 1568	Fees		Definitions	
Scratch-Off Game 790		65 IAC 1-1-18	29 IR 2562	Definitions	
LSA Document #05-353(E)	29 IR 1563			440 IAC 7.5-1-1	28 IR 657
Scratch-Off Game 791		MANUFACTURED HOME INSTALLER LICENSING BOARD			28 IR 2356
LSA Document #05-354(E)	29 IR 1565	879 IAC	28 IR 1548	Fire and Life Safety Standards for Congregate Residences for Persons with a Psychiatric Disorder or an Addiction	
Scratch-Off Game 792			28 IR 2981	Adoption by reference	
LSA Document #05-355(E)	29 IR 1566	MEDICAL LICENSING BOARD OF INDIANA		440 IAC 7.5-10-3	28 IR 667
Scratch-Off Game 793		HYPNOTIST COMMITTEE			28 IR 2367
LSA Document #06-2(E)	29 IR 1574	Standards of Competent Practice of Hypnotism		Application	
Scratch-Off Game 794		Professional practice		440 IAC 7.5-10-2	28 IR 667
LSA Document #06-3(E)	29 IR 1575	844 IAC 12-5-4	28 IR 316		28 IR 2366
Scratch-Off Game 795			28 IR 1693	Scope	
LSA Document #06-15(E)	29 IR 1942	OCCUPATIONAL THERAPISTS AND OCCUPATIONAL THERAPY ASSISTANTS		440 IAC 7.5-10-1	28 IR 667
Scratch-Off Game 796		Certification			28 IR 2366
LSA Document #06-16(E)	29 IR 1943	Mandatory registration; renewal		Fire and Life Safety Standards for Facilities Located in Apartment Buildings for Persons with a Psychiatric Disorder or an Addiction	
Scratch-Off Game 797		844 IAC 10-4-1	27 IR 2568	Adoption by reference	
LSA Document #06-27(E)	29 IR 1948		28 IR 211	440 IAC 7.5-8-3	28 IR 666
Scratch-Off Game 798		Reinstatement of delinquent certificate			28 IR 2365
LSA Document #06-28(E)	29 IR 1950	844 IAC 10-4-3	29 IR 2355	Application	
Scratch-Off Game 799		PHYSICAL THERAPISTS AND PHYSICAL THERAPISTS' ASSISTANTS		440 IAC 7.5-8-2	28 IR 666
LSA Document #06-26(E)	29 IR 1947	Admission to Practice			28 IR 2365
Scratch-Off Game 800		Applications for licensure as a physical therapist or certification as a physical therapist's assistant		Scope	
LSA Document #06-62(E)	29 IR 1953	844 IAC 6-3-4	27 IR 1637	440 IAC 7.5-8-1	28 IR 666
Scratch-Off Game 801			28 IR 204		28 IR 2365
LSA Document #06-83(E)	29 IR 2554	Licensure by endorsement		Fire and Life Safety Standards for One and Two Family Dwellings for Persons with a Psychiatric Disorder or an Addiction	
Scratch-Off Game 802		844 IAC 6-3-1	27 IR 1636	Adoption by reference	
LSA Document #06-103(E)	29 IR 2565		28 IR 203	440 IAC 7.5-9-3	28 IR 667
Scratch-Off Game 803		Licensure by examination			28 IR 2366
LSA Document #06-82(E)	29 IR 2553	844 IAC 6-3-2	27 IR 1636		
Scratch-Off Game 804			28 IR 204		
LSA Document #06-87(E)	29 IR 2558	Social Security numbers			
Scratch-Off Game 805		844 IAC 6-3-6	27 IR 1638		
LSA Document #06-90(E)	29 IR 2560		28 IR 205		
Scratch-Off Game 806		Temporary permits			
LSA Document #06-127(E)	29 IR 3030	844 IAC 6-3-5	27 IR 1637		
Scratch-Off Game 807			28 IR 205		
LSA Document #06-177(E)	29 IR 3386	General Provisions			
Scratch-Off Game 809		Accreditation of educational programs			
LSA Document #06-101(E)	29 IR 2563	844 IAC 6-1-4	27 IR 1635		
Scratch-Off Game 810			28 IR 203		
LSA Document #06-175(E)	29 IR 3384				
Scratch-Off Game 811					
LSA Document #06-176(E)	29 IR 3385				

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Application 440 IAC 7.5-9-2	28 IR 666 28 IR 2366	Contracts with students 140 IAC 4-1-9	29 IR 3064	Underground mining permit applications; reclamation plan for siltation structures, impoundments, dams, embankments, and refuse piles 312 IAC 25-4-87	29 IR 2606
Scope 440 IAC 7.5-9-1	28 IR 666 28 IR 2365	Curriculum 140 IAC 4-1-12	29 IR 3065	ENTOMOLOGY AND PLANT PATHOLOGY	
Fire and Life Safety Standards for Secure or Locked Sub-Acute Facilities for Persons with a Psychiatric Disorder or an Addiction That Meets the Fire Prevention and Building Safety Commission Requirements for an I-3 Occupancy 440 IAC 7.5-11	28 IR 667 28 IR 2367	General provisions 140 IAC 4-1-14	29 IR 3067	Control of Pests or Pathogens LSA Document #04-264(E)	28 IR 616
Requirements for All Residential Living Facili- ties in This Article General overview 440 IAC 7.5-2-1	28 IR 660 28 IR 2359	Instructor's license; qualifications 140 IAC 4-1-13	29 IR 3065	LSA Document #04-307(E)	28 IR 1192
Physical requirements 440 IAC 7.5-2-12	28 IR 661 28 IR 2360	Insurance coverage 140 IAC 4-1-10	29 IR 3064	LSA Document #05-56(E)	28 IR 2403
Resident health and treatment 440 IAC 7.5-2-8	28 IR 661 28 IR 2359	License term; transfer; display; replacement; changes; renewal 140 IAC 4-1-3	29 IR 3061	LSA Document #05-307(E)	29 IR 830
Safety requirements 440 IAC 7.5-2-13	28 IR 662 28 IR 2361	Location of school 140 IAC 4-1-4	29 IR 3062	LSA Document #05-317(E)	29 IR 831
Requirements Specific for Managed Care Pro- viders and Community Mental Health Centers Allowable expenses 440 IAC 7.5-3-7	28 IR 664 28 IR 2363	Name of school 140 IAC 4-1-6	29 IR 3063	LSA Document #06-88(E)	29 IR 2567
Calculation of resident living allowance 440 IAC 7.5-3-4	28 IR 664 28 IR 2363	Office operations; classrooms; advertising 140 IAC 4-1-5	29 IR 3062	Control of the emerald ash borer LSA Document #06-23(E)	29 IR 1957
Resident living allowance 440 IAC 7.5-3-3	28 IR 663 28 IR 2362	Ownership of more than one school 140 IAC 4-1-7	29 IR 3063	LSA Document #06-51(E)	29 IR 2228
Sub-Acute and Supervised Group Living Facili- ties Certification procedure 440 IAC 7.5-4-4	28 IR 665 28 IR 2364	Records 140 IAC 4-1-8	29 IR 3063	312 IAC 18-3-18	28 IR 1201
Requirements specific to a sub-acute facility 440 IAC 7.5-4-7	28 IR 664 28 IR 2364	Vehicle standards 140 IAC 4-1-11	29 IR 3064		28 IR 2942
Requirements specific to a supervised group living facility 440 IAC 7.5-4-8	28 IR 665 28 IR 2364	DRIVER'S LICENSE DIVISION		Control of larger pine shoot beetles LSA Document #04-258(E)	28 IR 615
Transitional Residential Facilities for Individu- als with a Psychiatric Disorder or an Addic- tion Transitional residential facility 440 IAC 7.5-5-1	28 IR 665 28 IR 2364	Identity Documents Required 140 IAC 7-4	29 IR 63 29 IR 1534	LSA Document #05-148(E)	28 IR 2994
MOTOR VEHICLES, BUREAU OF DEALER PLATES AND LICENSING		NATURAL RESOURCES COMMISSION		312 IAC 18-3-12	28 IR 1203
Application of Article Interim plates; restrictions on use 140 IAC 3.5-2-15	29 IR 3058	ADJUDICATORY PROCEEDINGS			28 IR 2951
DRIVER EXAMINER DIVISION		Procedural Rules Defaults, dismissals, and uncontested orders 312 IAC 3-1-9	28 IR 3003		29 IR 614 29 2263
Commercial Driver Training Schools and In- structors Application for school license 140 IAC 4-1-2	29 IR 3060	Filing and service of pleadings and docu- ments 312 IAC 3-1-7	28 IR 1203 28 IR 2660	Control of the giant African land snail LSA Document #05-212(E)	28 IR 3608
		COAL MINING AND RECLAMATION OPERA- TIONS		312 IAC 18-3-19	28 IR 1521
		Bonding Liability Insurance Performance bond release; requirements 312 IAC 25-5-16	29 IR 2607		28 IR 2942
		Definitions "Government-financed construction" defined 312 IAC 25-1-57	29 IR 2606	FISH AND WILDLIFE	
		Inspection and Enforcement Procedures Inspections of sites 312 IAC 25-7-1	29 IR 2613	LSA Document #04-315(E)	28 IR 1195
		Performance Standards Prime farmland; special performance stan- dards; revegetation and restoration of soil productivity 312 IAC 25-6-143	29 IR 2604	LSA Document #05-173(E)	28 IR 3319
		Surface mining; hydrologic balance; perma- nent and temporary impoundments 312 IAC 25-6-20	29 IR 2609	LSA Document #05-176(E)	28 IR 3601
		Surface mining; primary roads 312 IAC 25-6-66	29 IR 2612	LSA Document #05-203(E)	28 IR 3604
		Permitting Procedures Special categories of mining; prime farmland 312 IAC 25-4-102	29 IR 2602	LSA Document #05-308(E)	29 IR 830
				LSA Document #06-165(E)	29 IR 3389
				Birds	
				Endangered and threatened species; birds 312 IAC 9-4-14	27 IR 1952 28 IR 542
				Geese	
				LSA Document #04-308(E)	28 IR 1194
				LSA Document #05-363(E)	29 IR 1577
				Migratory birds and waterfowl	
				LSA Document #05-132(E)	28 IR 2994
				312 IAC 9-4-2	29 IR 622
				Mute swans	
				312 IAC 9-4-5.5	29 IR 622
				Ruffed grouse	
				312 IAC 9-4-10	27 IR 1951
				Wild turkeys	
				LSA Document #05-52(E)	28 IR 2402
				LSA Document #05-210(E)	28 IR 3605
				LSA Document #06-131(E)	29 IR 3035
				312 IAC 9-4-11	27 IR 1951 28 IR 541
				Definitions	
				"Ice fishing shelter" defined 312 IAC 9-1-9.5	27 IR 1946 28 IR 536
				"Portable ice fishing shelter" defined	
				312 IAC 9-1-11.5	27 IR 1946 28 IR 536

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Mammals					
LSA Document #05-211(E)	28 IR 3606				
LSA Document #05-227(E)	29 IR 50				
Badgers					
312 IAC 9-3-18.3	29 IR 621				
Beavers					
312 IAC 9-3-11	27 IR 1949				
	28 IR 539				
Bobcats					
312 IAC 9-3-18.1	29 IR 621				
Commercial processing of deer					
312 IAC 9-3-10	27 IR 1949				
	28 IR 539				
Endangered and threatened species of mam-					
mals					
312 IAC 9-3-19	29 IR 622				
Exotic mammals					
312 IAC 9-3-18.5	29 IR 1727				
	29 IR 3346				
Foxes, coyotes, and skunks					
312 IAC 9-3-12	27 IR 1949				
	28 IR 539				
	29 IR 621				
General requirements for deer; exemptions;					
tagging; tree blinds; maximum taking of					
antlered deer in a calendar year					
LSA Document #04-259(E)	28 IR 615				
LSA Document #04-260(E)	28 IR 616				
LSA Document #05-211(E)	28 IR 3606				
312 IAC 9-3-2	27 IR 1946				
	28 IR 536				
	29 IR 619				
	29 IR 1726				
	29 IR 3344				
Hunting deer by bow and arrows					
LSA Document #04-285(E)	28 IR 981				
312 IAC 9-3-4	27 IR 1948				
	28 IR 538				
	28 IR 1523				
	28 IR 2945				
Hunting deer by bow and arrows by authority					
of an extra deer license					
312 IAC 9-3-5	28 IR 1523				
	28 IR 2945				
Hunting deer by firearms					
312 IAC 9-3-3	27 IR 1947				
	28 IR 537				
	29 IR 620				
Hunting deer during special youth season					
312 IAC 9-3-2.5	29 IR 1250				
	29 IR 2943				
Minks, muskrats, and long-tailed weasels					
312 IAC 9-3-13	27 IR 1950				
	28 IR 540				
Opossums and raccoons					
312 IAC 9-3-14	27 IR 1950				
	28 IR 540				
Possession and sale of bobcats, river otters,					
and badgers					
312 IAC 9-3-18.4	29 IR 621				
River otters					
312 IAC 9-3-18.2	29 IR 621				
Squirrels					
312 IAC 9-3-17	27 IR 1950				
	28 IR 540				
Taking beavers, minks, muskrats, long-tailed					
weasels, red foxes, gray foxes, opossums,					
skunks, raccoons, or squirrels to protect					
property					
312 IAC 9-3-15	27 IR 1950				
	28 IR 540				
Reptiles and Amphibians					
Collection and possession of reptiles and					
amphibians native to Indiana					
312 IAC 9-5-6	27 IR 1953				
	28 IR 543				
Endangered and threatened species; reptiles					
and amphibians					
312 IAC 9-5-4	27 IR 1953				
	28 IR 542				
	28 IR 1525				
	28 IR 2947				
Reptile captive breeding license					
312 IAC 9-5-9	27 IR 1955				
	28 IR 545				
	28 IR 1528				
	28 IR 2950				
Sale and transport for sale of reptiles and					
amphibians native to Indiana					
312 IAC 9-5-7	27 IR 1953				
	28 IR 543				
	28 IR 1526				
	28 IR 2948				
	29 IR 2272				
Special purpose turtle possession permit					
312 IAC 9-5-11	27 IR 1956				
	28 IR 546				
	29 IR 624				
Restrictions and Standards Applicable to Wild					
Animals					
Fishing, hunting, and trapping without a					
license by owners and lessees of farmland					
312 IAC 9-2-14	29 IR 618				
Possession of endangered species of mam-					
mals, nonmigratory birds, reptiles, amphib-					
ians, fish, and crayfish					
312 IAC 9-2-15	28 IR 1522				
Sale of endangered species					
312 IAC 9-2-14	28 IR 1522				
Taking, chasing, and possessing wild animals					
312 IAC 9-2-1	29 IR 618				
Special Licenses; Permits and Standards					
Aquaculture permit					
312 IAC 9-10-17	27 IR 1964				
	28 IR 554				
Cervidae mammal possession permit					
312 IAC 9-10-21	29 IR 1728				
	29 IR 3346				
Field trial permits					
312 IAC 9-10-7	29 IR 2274				
Fur buyers' licenses					
312 IAC 9-10-12	29 IR 628				
Hunting permit for persons with disabilities					
312 IAC 9-10-10	27 IR 1962				
	28 IR 552				
Nuisance wild animal control permit					
LSA Document #05-132(E)	28 IR 2994				
312 IAC 9-10-11	29 IR 626				
Special purpose educational permit					
312 IAC 9-10-9.5	27 IR 1961				
	28 IR 551				
Special purpose salvage permit					
312 IAC 9-10-13.5	27 IR 1963				
	28 IR 553				
Taxidermist licenses					
312 IAC 9-10-5	29 IR 626				
Wild animal rehabilitation permit					
312 IAC 9-10-9	27 IR 1960				
	28 IR 550				
Sport Fishing					
LSA Document #05-135(E)	28 IR 2994				
Black bass					
312 IAC 9-7-6	27 IR 1959				
	28 IR 549				
Sport fishing methods, except on the Ohio					
River					
312 IAC 9-7-2	27 IR 1957				
	28 IR 547				
Trout and salmon					
312 IAC 9-7-13	27 IR 1960				
	28 IR 550				
Sport Fishing, Commercial Fishing; Defini-					
tions, Restrictions, and Standards					
Endangered and threatened species of fish					
312 IAC 9-6-9	27 IR 1957				
	28 IR 547				
Wild Animal Possession Permits					
Applicability					
312 IAC 9-11-1	27 IR 1964				
	28 IR 554				
Confining, enclosing, and housing for partic-					
ular wild animals					
312 IAC 9-11-13	29 IR 628				
First permit to possess a wild animal					
312 IAC 9-11-2	27 IR 1965				
	28 IR 555				
Maintaining a wild animal possessed under					
this rule					
312 IAC 9-11-14	27 IR 1965				
	28 IR 555				
FLOOD PLAIN MANAGEMENT					
Flood Plain Delineations and Management					
Local approval of activities within a floodway					
312 IAC 10-3-6	29 IR 2274				
Floodway Licensing					
Flood easements					
312 IAC 10-4-4	29 IR 2274				
GREAT LAKES BASIN WATER MANAGE-					
MENT					
312 IAC 6.2	27 IR 3119				
	28 IR 1459				
LAKE CONSTRUCTION ACTIVITIES					
Definitions					
"Area of special concern" defined					
312 IAC 11-2-2	28 IR 2767				
	29 IR 464				
"Boatwell" defined					
312 IAC 11-2-4	29 IR 2275				
"Bulkhead seawall" defined					
312 IAC 11-2-5	28 IR 1521				
	28 IR 2660				
"Developed area" defined					
312 IAC 11-2-7	28 IR 2767				
	29 IR 464				
"Glacial stone" defined					
312 IAC 11-2-11	28 IR 2768				
	29 IR 464				
	29 IR 2275				
"Group pier" defined					
312 IAC 11-2-11.5	27 IR 4095				
	28 IR 1681				

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

“Manmade channel” defined 312 IAC 11-2-11.8	28 IR 2768 29 IR 464	OIL AND GAS Definitions “Active underground mine” defined 312 IAC 16-1-2.5	29 IR 1730 29 IR 3348	Shothole plugging; surface reclamation 312 IAC 17-3-8	27 IR 2534 28 IR 558
“Natural shoreline” defined 312 IAC 11-2-14.5	28 IR 2768 29 IR 464	Definitions 312 IAC 16-1-1	29 IR 1730 29 IR 3348	PROCEDURES AND DELEGATIONS Organized Activities and Tournaments on Designated Public Waters; Administration License application 312 IAC 2-4-6	28 IR 626 28 IR 2348
“Riprap” defined 312 IAC 11-2-20	28 IR 2768 29 IR 465	“Inactive underground mine” defined 312 IAC 16-1-28.3	29 IR 1730 29 IR 3348	Limitations on fishing tournaments at lakes administered by the division of state parks and reservoirs 312 IAC 2-4-12	27 IR 3604 28 IR 1460
“Seawall” defined 312 IAC 11-2-21	29 IR 2275	“Intermediate string of casing” defined 312 IAC 16-1-31.2	29 IR 1730 29 IR 3348	Limitations on organized boating activities at Sylvan Lake, Noble County 312 IAC 2-4-14	28 IR 626 28 IR 2348
“Significant wetland” defined 312 IAC 11-2-24	28 IR 2768 29 IR 465	“Mine floor” defined 312 IAC 16-1-32.5	29 IR 1730 29 IR 3348	PUBLIC USE OF NATURAL AND RECRE- ATIONAL AREAS LSA Document #04-262(E)	28 IR 616
“Toe protection” defined 312 IAC 11-2-25.2	28 IR 2768 29 IR 465	“Mine plan” defined 312 IAC 16-1-32.6	29 IR 1730 29 IR 3348	LSA Document #06-17(E)	29 IR 1956
“Underwater beach” defined 312 IAC 11-2-27	29 IR 2275	“Permit boundary” defined 312 IAC 16-1-39.6	29 IR 1730 29 IR 3349	Administration and Definitions Definitions 312 IAC 8-1-4	28 IR 2412 29 IR 461
“Upland side of a manmade channel” defined 312 IAC 11-2-27.5	28 IR 2769 29 IR 465	“Pillar” defined 312 IAC 16-1-39.8	29 IR 1730 29 IR 3349	29 IR 2269	
Innovative Practices and Nonconforming Uses Lawful nonconforming uses 312 IAC 11-5-2	29 IR 1251	“Workable limits” defined 312 IAC 16-1-52	29 IR 1731 29 IR 3349	General Restrictions on the Use of DNR Proper- ties Firearms, hunting, and trapping 312 IAC 8-2-3	28 IR 2413 29 IR 461
Licenses to enhance the public trust or to help control erosion 312 IAC 11-5-3	28 IR 2771 29 IR 468	Performance Standards and Enforcement Identification of commercially mineable coal resources 312 IAC 16-5-5	29 IR 1723 29 IR 3343	29 IR 2270	
Licensing of Particular Types of Structures Boatwell excavations or constructions 312 IAC 11-4-5	29 IR 2278	Plugging and abandoning wells 312 IAC 16-5-19	28 IR 2410 29 IR 458	Swimming, snorkeling, scuba diving, and tow kite flying 312 IAC 8-2-9	29 IR 2272
Boatwell fills 312 IAC 11-4-6	29 IR 2278	Protection of coal resources 312 IAC 16-5-4	29 IR 1722 29 IR 3342	Vehicles, trails, watercraft, and aircraft 312 IAC 8-2-8	28 IR 2414 29 IR 463
New seawalls 312 IAC 11-4-2	28 IR 2769 29 IR 466	Permits Permit applications 312 IAC 16-3-2	27 IR 4097 28 IR 1682	29 IR 1975	
Seawall refacing 312 IAC 11-4-3	28 IR 2770 29 IR 467	Permit transfer 312 IAC 16-3-8	27 IR 4099 28 IR 1684	WATERCRAFT OPERATIONS ON PUBLIC WATERS OF INDIANA Lake Michigan; Restrictions LaPorte County waters of Lake Michigan and Trail Creek; watercraft restrictions LSA Document #05-44(E)	28 IR 2402
Underwater beaches 312 IAC 11-4-4	28 IR 2771 29 IR 467	OTHER PETROLEUM REGULATION Geophysical Surveying Applications 312 IAC 17-3-3	27 IR 2532 28 IR 557	Specified Lakes and Reservoirs with State or Federal Funding; Restrictions Mississinewa Lake; special watercraft zones LSA Document #05-131(E)	28 IR 2994
Temporary Structures and Permanent Structures General licenses for qualified temporary structures; dry hydrants; glacial stone re- faces 312 IAC 11-3-1	27 IR 4095 28 IR 1681	Bond type 312 IAC 17-3-6	27 IR 2533 28 IR 558	Specified Navigable Waterways Other Than Lake Michigan; Restrictions LSA Document #04-262(E)	28 IR 616
Written licenses for structures that do not qualify for a general license 312 IAC 11-3-3	28 IR 2769 29 IR 465	Definitions 312 IAC 17-3-2	27 IR 2532 28 IR 557	Tippecanoe River in White County and Carroll County; watercraft speed restric- tions LSA Document #05-53(E)	28 IR 2403
LAW ENFORCEMENT Other Standards and Practices Insurance board 312 IAC 4-6-6	28 IR 625	General provisions and application of defini- tions 312 IAC 17-3-1	27 IR 2532 28 IR 557	Specified Public Freshwater Lakes; Restrictions LSA Document #05-59(E)	28 IR 2405
OFF-ROAD VEHICLES AND SNOWMOBILES 312 IAC 6.5	27 IR 2767 28 IR 15	Permit issuance, expiration, revocation, de- nial, transfer, and review 312 IAC 17-3-4	27 IR 2533 28 IR 558	Lake James Chain of Lakes; special watercraft zones 312 IAC 5-6-5	28 IR 240 28 IR 1680
		Reports 312 IAC 17-3-9	27 IR 2534 28 IR 558	Lake Manitou; special watercraft zones 312 IAC 5-6-5.5	28 IR 989 28 IR 2944

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Specified Navigable Waterways Other Than Lake Michigan; Restrictions		Portable fuel tanks		Faculty qualifications; licensed practical nurse programs	
Ohio River embayments and tributaries; Bryant Creek and Turtle Creek in Switzerland County; watercraft speed zones		312 IAC 5-14-8	27 IR 4102	848 IAC 1-2-14	27 IR 2870
312 IAC 5-7-5	29 IR 839		28 IR 1464		28 IR 599
29 IR 2945		Reciprocity for a Michigan certification		Faculty qualifications; registered nurse programs	
Tippecanoe River in White County and Carroll County; watercraft speed restrictions		312 IAC 5-14-27	27 IR 4109	848 IAC 1-2-13	27 IR 2870
LSA Document #06-25(E)	29 IR 1958		28 IR 1470		28 IR 598
Specified Waters Owned by Public Utilities; Restrictions		Watercraft carrying more than six passengers for hire		Opening a program	
Watercraft operation restrictions on Sullivan Lake in Sullivan County		312 IAC 5-14-25	27 IR 4108	848 IAC 1-2-1	27 IR 2866
312 IAC 5-9-5	29 IR 1974		28 IR 1469		28 IR 594
Watercraft Carrying Passengers for Hire		Watercraft carrying passengers for hire; application; delegation; exemptions; maintenance of equipment in a good and serviceable condition		Organization and administration	
Bilge pumps and bailout devices		312 IAC 5-14-1	27 IR 4100	848 IAC 1-2-10	27 IR 2869
312 IAC 5-14-11	27 IR 4103		28 IR 1461		28 IR 597
28 IR 1464		Watercraft carrying six or fewer passengers for hire on waters of concurrent jurisdiction		Philosophy, mission, and objectives	
Certificate of inspection; issuance; posting; revocation		312 IAC 5-14-24	27 IR 4107	848 IAC 1-2-9	27 IR 2869
312 IAC 5-14-21	27 IR 4106		28 IR 1468		28 IR 597
28 IR 1467		WATER WELL DRILLERS		Progression and graduation	
Cooking, heating, and lighting		Landowner Responsibility for Abandonment and Plugging of Wells		848 IAC 1-2-21	27 IR 2873
312 IAC 5-14-19	27 IR 4105	Permanent abandonment of wells			28 IR 601
28 IR 1467		312 IAC 13-10-2	29 IR 2267	Records	
Diesel engines; ventilation		Other Wells and Structures		848 IAC 1-2-24	27 IR 2874
312 IAC 5-14-6.1	27 IR 4102	Geothermal heat pump wells			28 IR 602
28 IR 1463		312 IAC 13-8-1	29 IR 2265	Records and program catalog	
		Monitoring wells		848 IAC 1-2-22	27 IR 2874
		312 IAC 13-8-3	29 IR 2265		28 IR 602
Electrical systems				Reports to the board	
312 IAC 5-14-9	27 IR 4103			848 IAC 1-2-23	27 IR 2874
28 IR 1464					28 IR 602
Fire extinguishers		NURSING, INDIANA STATE BOARD OF		Survey visits	
312 IAC 5-14-17	27 IR 4104	INDIANA STATE NURSES ASSISTANCE PROGRAM		848 IAC 1-2-6	27 IR 2867
28 IR 1465		848 IAC 7	29 IR 135		28 IR 595
First aid equipment; emergency procedures			29 IR 1927	Transfer of program to another controlling organization	
312 IAC 5-14-18	27 IR 4105	REGISTERED NURSES AND PRACTICAL NURSES		848 IAC 1-2-8.5	27 IR 2868
28 IR 1466		Accreditation			28 IR 596
Fixed fuel tanks		Accreditation status		Definitions; Administration	
312 IAC 5-14-7	27 IR 4102	848 IAC 1-2-5	27 IR 2866	Definitions	
28 IR 1463			28 IR 594	848 IAC 1-1-2.1	27 IR 2865
Gasoline engines; ventilation		Change of ownership			28 IR 593
312 IAC 5-14-5.1	27 IR 4101	848 IAC 1-2-8	27 IR 2868	Licensure by endorsement	
28 IR 1462			28 IR 596	848 IAC 1-1-7	28 IR 675
Inspections of watercraft carrying passengers for hire		Clinical experience; all programs			28 IR 2384
312 IAC 5-14-2	27 IR 4100	848 IAC 1-2-19	27 IR 2873	Licensure by examination	
28 IR 1461			28 IR 601	848 IAC 1-1-6	28 IR 674
Main and auxiliary engines		Curriculum; all programs			28 IR 2383
312 IAC 5-14-4	27 IR 4100	848 IAC 1-2-16	27 IR 2871	OPTOMETRIC LEGEND DRUG PRESCRIPTION ADVISORY COMMITTEE, INDIANA CERTIFICATION	
28 IR 1462			28 IR 599	Application and Renewal of the Indiana Optometric Legend Drug Certificate	
Main engine gauges		Curriculum; licensed practical nurse program		Original certification	
312 IAC 5-14-15	27 IR 4103	848 IAC 1-2-18	27 IR 2872	857 IAC 1-3-2	28 IR 3049
28 IR 1465			28 IR 600		29 IR 817
Personal flotation devices (life preservers or life jackets)		Curriculum; registered nurse programs		Renewal of the certificate	
312 IAC 5-14-16	27 IR 4104	848 IAC 1-2-17	27 IR 2872	857 IAC 1-3-3	28 IR 3049
28 IR 1465			28 IR 600		29 IR 817
Pilot's license on waters of concurrent jurisdiction		Educational resources		Continuing Education	
312 IAC 5-14-22	27 IR 4106	848 IAC 1-2-20	27 IR 2873	Standards for approval; length of approval time	
28 IR 1468			28 IR 601	857 IAC 1-2-3	28 IR 3048
Portable battery operated light (flashlight)		Eligible institutions			29 IR 816
312 IAC 5-14-20	27 IR 4106	848 IAC 1-2-7	27 IR 2868		
28 IR 1467			28 IR 596		
		Faculty			
		848 IAC 1-2-12	27 IR 2869		
			28 IR 598		

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

OPTOMETRY BOARD, INDIANA

GENERAL PROVISIONS

Continuing Education for Renewal of License	
Application for approval	
852 IAC 1-16-3	29 IR 1757
Continuing education programs deemed approved	
852 IAC 1-16-8	29 IR 1758
Continuing education requirements	
852 IAC 1-16-1	29 IR 1757
Continuing education sources	
852 IAC 1-16-6	29 IR 1758
Responsibilities of licensees	
852 IAC 1-16-2	29 IR 1757
Self-study	
852 IAC 1-16-7	29 IR 1758
Professional Conduct; Standards	
Duties of optometrist	
852 IAC 1-12-1	29 IR 657

OPINIONS OF THE ATTORNEY GENERAL

(See Cumulative Table of Executive Orders and Attorney General's Opinions at 29 IR 3517)

PERSONNEL DEPARTMENT, STATE

LSA Document #05-289(E)	29 IR 550
MERIT EMPLOYEES	
Hours and Leave	
Sick leave	
31 IAC 2-11-4	27 IR 4049
NON-MERIT EMPLOYEES	
Hours and Leaves	
Sick leave; definition; accrual	
31 IAC 1-9-4	27 IR 4049

PESTICIDE REVIEW BOARD, INDIANA

DEFINITION; USE OF PESTICIDES

Civil Penalty Assessment Schedule; Pesticide Registration	
Definitions	
357 IAC 1-6-1	28 IR 253
	28 IR 1689
Determining the violation number and count of violations to be assessed	
357 IAC 1-6-4	28 IR 256
	28 IR 1692
Imposition of civil penalties	
357 IAC 1-6-7	28 IR 257
	28 IR 1693
Notification of legal recourse	
357 IAC 1-6-6	28 IR 256
	28 IR 1693
Penalty money collected	
357 IAC 1-6-8	28 IR 257
	28 IR 1693
Potential penalty mitigation	
357 IAC 1-6-5	28 IR 256
	28 IR 1692
Schedule	
357 IAC 1-6-2	28 IR 254
	28 IR 1690
Civil Penalty Assessment Schedule; Pesticide Use and Applications	
Definitions	
357 IAC 1-7-1	28 IR 249
	28 IR 1685

Determining the violation number and count of violations to be assessed	
357 IAC 1-7-4	28 IR 251
	28 IR 1687

Imposition of civil penalties	
357 IAC 1-7-7	28 IR 252
	28 IR 1688

Notification of legal recourse	
357 IAC 1-7-6	28 IR 252
	28 IR 1688

Penalty money collected	
357 IAC 1-7-8	28 IR 252
	28 IR 1689

Potential penalty mitigation	
357 IAC 1-7-5	28 IR 252
	28 IR 1688

Schedule	
357 IAC 1-7-2	28 IR 250
	28 IR 1686

Pesticide Drift	
357 IAC 1-12	29 IR 853
	29 IR 2523

PHARMACY, INDIANA BOARD OF

PHARMACIES AND PHARMACISTS

Centralized Processing of Prescription Drug Orders	
856 IAC 1-37	28 IR 3047
	29 IR 815

Credit for Returned Expired Drugs	
856 IAC 1-38	29 IR 659
Electronic Prescribing	
856 IAC 1-40	29 IR 141
	29 IR 1930

Home Medical Equipment Service Providers	
856 IAC 1-39	29 IR 139

Sterile Pharmaceuticals; Preparation and Dispensing	
"Biological safety cabinet" defined	
856 IAC 1-30-2	28 IR 317
	28 IR 2385
"Class 100 environment" defined	
856 IAC 1-30-3	28 IR 318
	28 IR 2385

"Hazardous" defined	
856 IAC 1-30-4.1	28 IR 318
	28 IR 2385

Hazardous drugs	
856 IAC 1-30-17	28 IR 321
	28 IR 2389

"ISO" defined	
856 IAC 1-30-4.2	28 IR 318
	28 IR 2386

"NSF" defined	
856 IAC 1-30-4.3	28 IR 318
	28 IR 2386

"Parenteral" defined	
856 IAC 1-30-4.4	28 IR 318
	28 IR 2386

Personnel	
856 IAC 1-30-9	28 IR 320
	28 IR 2388

Physical requirements	
856 IAC 1-30-8	28 IR 319
	28 IR 2387

Policy and procedure manual	
856 IAC 1-30-7	28 IR 319
	28 IR 2386

"Positive patient outcome" defined	
856 IAC 1-30-4.5	28 IR 318
	28 IR 2386

"Product quality and characteristics" defined	
856 IAC 1-30-4.6	28 IR 318
	28 IR 2386

Quality assurance	
856 IAC 1-30-18	28 IR 321
	28 IR 2389

Records and reports	
856 IAC 1-30-14	28 IR 320
	28 IR 2388

"Sterile pharmaceutical" defined	
856 IAC 1-30-6	28 IR 319
	28 IR 2386

WHOLESALE LEGEND DRUGS

Accreditation	
856 IAC 3-3	28 IR 3346
	29 IR 2196

Authentications	
856 IAC 3-7	28 IR 3348
	29 IR 2197

Definitions	
"Chain drug warehouse" defined	
856 IAC 3-1-2	28 IR 3346
	29 IR 2195

"Statement" defined	
856 IAC 3-1-3	28 IR 3346
	29 IR 2196

Drug Returns	
856 IAC 3-6	28 IR 3347
	29 IR 2197

Licensing and Operational Requirements	
Application forms; renewal forms	
856 IAC 3-2-3	28 IR 3346
	29 IR 2196

Normal Distribution Chain of Custody	
856 IAC 3-5	28 IR 3347
	29 IR 2197

Pedigrees	
856 IAC 3-4	28 IR 3347
	29 IR 2196

PODIATRIC MEDICINE, BOARD OF

PODIATRISTS

Admission to Practice	
Continuing Education	
Approval of continuing education programs	
845 IAC 1-5-3	28 IR 317
	28 IR 2716

POLICE DEPARTMENT, STATE

PERSONNEL

Civilian Employees' Personnel Rules	
Reappointment exceptions	
240 IAC 1-5-5	29 IR 839
	29 IR 1721
	29 IR 2178

Police Employees' Personnel Rules	
Applicant standards for appointment	
240 IAC 1-4-3	29 IR 838
	29 IR 1721
	29 IR 2178

Termination; mandatory retirement at 65 years of age	
240 IAC 1-4-24.1	29 IR 838
	29 IR 1721
	29 IR 2178

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

**PROFESSIONAL STANDARDS, ADVISORY
BOARD OF THE DIVISION OF
ACCOMPLISHED PRACTITIONER LICENSE**
515 IAC 12 27 IR 3703
28 IR 2135

Accomplished Practitioner License
Accomplished practitioner instructional
license
515 IAC 12-1-1 29 IR 1755
Accomplished practitioner license validity
period
515 IAC 12-1-3 29 IR 1755
Definitions
515 IAC 12-1-0.5 29 IR 1755
General Provisions
Definitions
515 IAC 8-1-1 29 IR 1751
District level administrator; director of career
and technical education; administrative
license
515 IAC 8-1-42 27 IR 2330
28 IR 1478

Exceptional needs
515 IAC 8-1-21 29 IR 1752
Reading specialist
515 IAC 8-1-35 29 IR 1752
World language
515 IAC 8-1-23 27 IR 2330
28 IR 1477

**ISSUANCE AND REVOCATION OF VARIOUS
LICENSES AND PERMITS**

General Provisions
Certificates and licenses issued under prior
rules; recognition
515 IAC 9-1-2 29 IR 1754
Definitions
515 IAC 9-1-1 29 IR 1753
Emergency permits for director of career and
technical education
515 IAC 9-1-22 27 IR 2331
28 IR 1479

**TEACHER TRAINING AND LICENSING:
REQUIREMENTS FOR EDUCATION BE-
GUN AFTER ACADEMIC YEAR 1977-78**

Teacher Proficiency Examination
Minimum acceptable scores
515 IAC 1-4-2 27 IR 2558
28 IR 1475

Test requirements and exemptions
515 IAC 1-4-1 27 IR 2558
28 IR 1475

WORKPLACE SPECIALIST LICENSES
515 IAC 10 28 IR 263

**PROPRIETARY EDUCATION, INDIANA
COMMISSION ON
GENERAL PROVISIONS**

Administration; Organizational Administration
Qualifications for faculty
570 IAC 1-9-5 29 IR 124
Career College Student Assurance Fund
Claim criteria
570 IAC 1-14-2 29 IR 127
Fund contributions
570 IAC 1-14-3 29 IR 128
Investigation, hearing, and payment of al-
lowed claims
570 IAC 1-14-10 29 IR 128

Quarterly contributions
570 IAC 1-14-4 29 IR 128
Rights of commission to proceed against
institution
570 IAC 1-14-11 29 IR 128
Definitions
Definitions
570 IAC 1-1-1 29 IR 111
Degree, Diploma, Certificate Authority; Addi-
tional Requirements
Advanced degrees
570 IAC 1-10.1-6 29 IR 125
Associate degrees
570 IAC 1-10.1-4 29 IR 124
General Provisions
Financial review of institution
570 IAC 1-12-1 29 IR 125
Form for review
570 IAC 1-12-2 29 IR 126
Institutions Not Subject to the Provisions;
Reciprocity; National Accreditation
Documentation by reciprocal or prior accredi-
tation applicants
570 IAC 1-2-4 29 IR 114
Nationally recognized accrediting agencies
570 IAC 1-2-3 29 IR 114
Procedures; Definitions; Authorizations for
Accreditation
Accreditation statuses
570 IAC 1-3-1 29 IR 114
Certificate of accreditation; form; seal
570 IAC 1-3-2 29 IR 115
Renewal of accreditation; on-site evaluation
570 IAC 1-3-3 29 IR 116
Record management
Graduate and withdrawn student records
570 IAC 1-11-4 29 IR 125
Receipt for records
570 IAC 1-11-8 29 IR 125
Site Expansion
Learning sites; in-state institutions
570 IAC 1-13-1 29 IR 126
Learning sites; out-of-state institutions
570 IAC 1-13-2 29 IR 126
Requirements for branch campuses
570 IAC 1-13-3 29 IR 127
Rules applicable to branch campuses
570 IAC 1-13-4 29 IR 127
Student Solicitation; Payment; Refunds
Advertising Requirements
570 IAC 1-8-3 29 IR 122
Approved advertising code
570 IAC 1-8-7 29 IR 123
Programs consisting of 120 clock hours or
less; refunds
570 IAC 1-8-5.5 29 IR 123
Uniform refund policy
570 IAC 1-8-4.5 29 IR 123
Uniform Procedures for Agent Certification
Application procedure; temporary permit
570 IAC 1-5-3 29 IR 120
Chief administrative officer as agent; permit
exemption; on-campus personnel exemp-
tion
570 IAC 1-5-2 29 IR 119

Lost or stolen identification card; penalties
for misuse
570 IAC 1-5-7 29 IR 121
Revocation of license
570 IAC 1-5-5 29 IR 120
Termination of agent
570 IAC 1-5-6 29 IR 120
Training verification
570 IAC 1-5-4 29 IR 120
Uniform Procedures for Request of Accredita-
tion; Establishment of Evaluation Team
Evaluation notification; expenses
570 IAC 1-4-3 29 IR 118
Initial accreditation; request; notice of status
570 IAC 1-4-1 29 IR 116
Reevaluation
570 IAC 1-4-4 29 IR 119
Team designation; on-site evaluation
570 IAC 1-4-2 29 IR 117
Yearly Renewal of Surety Bonds; Procedure for
Claim Against Surety Bonds
Annual renewal of bond
570 IAC 1-6-1 29 IR 121
Approved list of surety companies
570 IAC 1-6-2 29 IR 121
Complaint by student; notice of claim
570 IAC 1-6-3 29 IR 121
Payment of claim; procedures against surety
570 IAC 1-6-4 29 IR 121
Refunds to students; disbursement; records
570 IAC 1-6-6 29 IR 122

**REAL ESTATE COMMISSION, INDIANA
GENERAL PROVISIONS**

Definitions; Licensing; Miscellaneous Provi-
sions
Written offers to purchase; disposition of
money received
876 IAC 1-1-23 28 IR 2807
29 IR 1931

Residential Real Estate Sales Disclosure
Residential sales disclosure; form
876 IAC 1-4-2 28 IR 3658
29 IR 1932

**REAL ESTATE APPRAISER LICENSURE AND
CERTIFICATION**

General Provisions
Fee schedule
876 IAC 3-2-7 27 IR 2574
28 IR 212

Standards of Practice for Appraisers
Deletions from the Uniform Standards of
Professional Appraisal Practice
876 IAC 3-6-3 28 IR 1547
28 IR 2717
29 IR 2668
Uniform Standards of Professional Appraisal
Practice
876 IAC 3-6-2 28 IR 1547
28 IR 2717
29 IR 2668

REAL ESTATE CONTINUING EDUCATION

Course Requirements
Continuing education requirements
876 IAC 4-2-1 28 IR 2809
29 IR 2198

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Distance Learning Continuing Education		Incorporation by reference		Contingency Plan	
876 IAC 4-3	28 IR 2809	329 IAC 3.1-1-7	27 IR 4110	Contingency plan	
	29 IR 2199		28 IR 2661	329 IAC 4.1-11-2	29 IR 2652
Sponsors of Courses; Approval			29 IR 1261	Emergency coordinator	
Facilities		Mailing address for notifications		329 IAC 4.1-11-4	29 IR 2652
876 IAC 4-1-6	28 IR 2808	329 IAC 3.1-1-12.5	29 IR 1262	Incorporation by reference; contingency plan	
	29 IR 2198	Identification and Listing of Hazardous Waste		329 IAC 4.1-11-1	29 IR 2652
REAL ESTATE COURSES AND LICENSING		Exceptions and additions; identification and		Use of contingency plan	
REQUIREMENTS FOR BROKERS AND		listing of hazardous waste		329 IAC 4.1-11-3	29 IR 2652
SALESPERSONS		329 IAC 3.1-6-2	27 IR 4111	Conversion of Terms	
Fee Schedule			28 IR 2662	Conversion of federal terms	
876 IAC 2-18	27 IR 2575	Indiana additions; listing of hazardous waste		329 IAC 4.1-3-1	29 IR 2645
	28 IR 213	329 IAC 3.1-6-3	27 IR 4111	Definitions	
			28 IR 2663	"Alternative disposal facility" defined	
			29 IR 1264	329 IAC 4.1-2-3	29 IR 2644
REVENUE, DEPARTMENT OF STATE		Waste excluded from regulation; General		Applicability; incorporation by reference	
LSA Document #05-188(E)	28 IR 3585	Motors Corporation, Fort Wayne Assembly		329 IAC 4.1-2-1	29 IR 2644
LSA Document #05-273(E)	29 IR 551	Plant, Fort Wayne, Indiana		"EPA" defined	
CHARITY GAMING		329 IAC 3.1-6-7	29 IR 843	329 IAC 4.1-2-4	29 IR 2644
45 IAC 20	28 IR 1500		29 IR 3351	Exceptions and additions	
Charity Gaming		Waste excluded from regulation; Heritage		329 IAC 4.1-2-2	29 IR 2644
Specific uses of proceeds		Environmental Services, LLC and Nucor		"Mobile facility" defined	
45 IAC 18-3-8.1	28 IR 623	Steel Corporation, Crawfordsville, Indiana		329 IAC 4.1-2-5	29 IR 2645
Use of proceeds		329 IAC 3.1-6-6	28 IR 2194	"Municipal solid waste landfill" defined	
45 IAC 18-3-7.1	28 IR 623		28 IR 3552	329 IAC 4.1-2-6	29 IR 2645
QUALITY ASSESSMENT ON HEALTH FACIL-		Land Disposal Restrictions		"Municipal solid waste landfill unit" or	
ITIES		Exceptions and additions; land disposal		"MSWLF unit" defined	
45 IAC 20	29 IR 1596	restrictions		329 IAC 4.1-2-7	29 IR 2645
UTILITY RECEIPTS TAX		329 IAC 3.1-12-2	27 IR 4113	"Nonmunicipal solid waste landfill" defined	
45 IAC 1.3	27 IR 3101		28 IR 2665	329 IAC 4.1-2-8	29 IR 2645
		Rejection of Hazardous Waste		"Single location" defined	
SECURITIES DIVISION		329 IAC 3.1-7.5	27 IR 4112	329 IAC 4.1-2-9	29 IR 2645
GENERAL PROVISIONS			28 IR 2663	Disposal of Wastes Containing or Contaminated	
Broker-Dealers		Standards Applicable to Generators of Hazard-		with PCBs in Solid Waste Land Disposal	
Branch offices		ous Waste		Facilities Regulated under 329 IAC 10	
710 IAC 1-14-6	28 IR 3008	Exceptions and additions; generator standards		Disposal in MSWLF units or nonmunicipal	
	29 IR 1923	329 IAC 3.1-7-2	29 IR 1264	solid waste landfill units	
Reports made by brokers		State Administered Permit Program		329 IAC 4.1-13-1	29 IR 2652
710 IAC 1-14-4	29 IR 3421	Exceptions and additions; permit program		Disposal in other solid waste land disposal	
Loan Broker Regulations		329 IAC 3.1-13-2	27 IR 4114	facilities	
710 IAC 1-22	28 IR 3009		28 IR 2665	329 IAC 4.1-13-2	29 IR 2653
	29 IR 1924	REGULATION OF WASTES CONTAINING		Disposal of waste containing PCBs; state	
SOCIAL WORKER, MARRIAGE AND FAM-		PCBS		authorization	
ILY THERAPIST, AND MENTAL HEALTH		Alternative Disposal Facilities		329 IAC 4.1-13-3	29 IR 2653
COUNSELOR BOARD		Applicability		Disposal of fluorescent light ballasts contain-	
GENERAL PROVISIONS		329 IAC 4.1-9-1	29 IR 2649	ing PCBs	
Continuing Education		General		329 IAC 4.1-13-5	29 IR 2654
Approval of continuing education program		329 IAC 4.1-9-2	29 IR 2649	Disposal of wastes; notification to landfills	
839 IAC 1-6-2	29 IR 2048	Location restrictions		329 IAC 4.1-13-4	29 IR 2654
	29 IR 3373	329 IAC 4.1-9-3	29 IR 2650	Financial Assurance	
Continuing education		Notice of activity		General	
839 IAC 1-6-1	29 IR 2048	329 IAC 4.1-9-5	29 IR 2651	329 IAC 4.1-12-1	29 IR 2652
	29 IR 3373	Public notice and public participation		General Provisions	
Continuing education requirements		329 IAC 4.1-9-4	29 IR 2650	Applicability	
839 IAC 1-6-3	29 IR 2050	Chemical Waste Landfills		329 IAC 4.1-1-1	29 IR 2641
	29 IR 3375	Applicability		Dilution	
SOLID WASTE MANAGEMENT BOARD		329 IAC 4.1-8-1	29 IR 2648	329 IAC 4.1-1-5	29 IR 2642
HAZARDOUS WASTE MANAGEMENT PER-		General		Enforcement	
MIT PROGRAM AND RELATED HAZARD-		329 IAC 4.1-8-2	29 IR 2648	329 IAC 4.1-1-2	29 IR 2641
OUS WASTE MANAGEMENT		Location restrictions		Incorporation by reference	
General Provisions		329 IAC 4.1-8-3	29 IR 2648	329 IAC 4.1-1-6	29 IR 2642
Conversion of federal terms		Notice of activity		Penalties	
329 IAC 3.1-1-9	29 IR 1261	329 IAC 4.1-8-5	29 IR 2649	329 IAC 4.1-1-3	29 IR 2641
Fees		Public notice and public participation		Variances	
329 IAC 3.1-1-14.1	29 IR 1262	329 IAC 4.1-8-4	29 IR 2649	329 IAC 4.1-1-4	29 IR 2642
				Incinerators and High Efficiency Boilers	
				Applicability	
				329 IAC 4.1-7-1	29 IR 2647

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

General		Applicability		Applicability to previously closed UST systems	
329 IAC 4.1-7-2	29 IR 2647	329 IAC 9-1-1	26 IR 1209	329 IAC 9-6-3	26 IR 1234
Location restrictions			27 IR 3177		27 IR 3204
329 IAC 4.1-7-3	29 IR 2647		28 IR 145		28 IR 172
Notice of activity		“Change-in-service” defined		Closure procedure	
329 IAC 4.1-7-5	29 IR 2648	329 IAC 9-1-10.4	26 IR 1209	329 IAC 9-6-2.5	26 IR 1230
Public notice and public participation			27 IR 3177		27 IR 3200
329 IAC 4.1-7-4	29 IR 2648		28 IR 146		28 IR 168
Mobile Facilities		“Chemical of concern” defined		Closure records	
Mobile facilities		329 IAC 9-1-10.6	26 IR 1209	329 IAC 9-6-4	26 IR 1234
329 IAC 4.1-10-1	29 IR 2651		27 IR 3178		27 IR 3204
PCB Spill Cleanup Policy			28 IR 146		28 IR 173
Exceptions and additions		“Closure” defined		Temporary closure	
329 IAC 4.1-5-2	29 IR 2646	329 IAC 9-1-10.8	26 IR 1210	329 IAC 9-6-5	26 IR 1235
PCB spill cleanup policy incorporated by reference			27 IR 3178		27 IR 3205
329 IAC 4.1-5-1	29 IR 2646		28 IR 146		28 IR 173
PCB Waste Disposal Records and Reports		“Consumptive use” defined		General Operating Requirements	
Exceptions and additions		329 IAC 9-1-14	26 IR 1210	Compatibility	
329 IAC 4.1-6-2	29 IR 2647		27 IR 3178	329 IAC 9-3.1-3	26 IR 1219
Requirements for PCB waste disposal records and reports incorporated by reference			28 IR 146		27 IR 3188
329 IAC 4.1-6-1	29 IR 2646	“Contaminant” defined			28 IR 156
Requirements for Disposal of Waste Containing PCBs		329 IAC 9-1-14.3	26 IR 1210	Operation and maintenance of corrosion protection	
Exceptions and additions			27 IR 3178	329 IAC 9-3.1-2	26 IR 1219
329 IAC 4.1-4-2	29 IR 2646	“Corrective action” defined			27 IR 3187
Requirements for storage and disposal incorporated by reference		329 IAC 9-1-14.5	26 IR 1210		28 IR 155
329 IAC 4.1-4-1	29 IR 2645		27 IR 3178	Repairs and maintenance allowed	
SOLID WASTE LAND DISPOSAL FACILITIES			28 IR 146	329 IAC 9-3.1-4	26 IR 1219
Application Procedure for All Solid Waste Land Disposal Facilities		“Corrective action plan” defined			27 IR 3188
Research, development, and demonstration minor modification application		329 IAC 9-1-14.7	26 IR 1210		28 IR 156
329 IAC 10-11-6.5	28 IR 1301		27 IR 3178	Spill and overfill control	
28 IR 2670			28 IR 146	329 IAC 9-3.1-1	26 IR 1218
Definitions		“Hydraulic lift tank” defined			27 IR 3187
“Minor modification of solid waste land disposal facilities” defined		329 IAC 9-1-27	26 IR 1210	Initial Response, Site Investigation, and Corrective Action	
329 IAC 10-2-112	28 IR 1301		27 IR 3178	Applicability for release response and corrective action	
28 IR 2670			28 IR 147	329 IAC 9-5-1	26 IR 1221
SOLID WASTE MANAGEMENT ACTIVITY REGISTRATION		“Petroleum UST system” defined			27 IR 3190
Solid Waste Facility Operator Testing Requirements		329 IAC 9-1-36	26 IR 1210		28 IR 158
Examination requirements for Category II certification			27 IR 3179	Corrective action plan	
329 IAC 12-8-4	27 IR 3696		28 IR 147	329 IAC 9-5-7	26 IR 1227
28 IR 2127		“Piezometer” defined			27 IR 3196
Examination requirements for Category III certification		329 IAC 9-1-36.5	27 IR 3179		28 IR 165
329 IAC 12-8-5	27 IR 3697		28 IR 177	Free product removal	
28 IR 2128		“Removal closure” defined		329 IAC 9-5-4.2	26 IR 1224
Solid Waste Facility Operator Training Requirements		329 IAC 9-1-39.5	26 IR 1211		27 IR 3192
Accredited training course requirements for recertification			27 IR 3179		28 IR 160
329 IAC 12-9-2	27 IR 3698	“SARA” defined		Further site investigations for soil and ground water cleanup	
28 IR 2128		329 IAC 9-1-41.5	26 IR 1211	329 IAC 9-5-6	26 IR 1226
UNDERGROUND STORAGE TANKS			27 IR 3179		27 IR 3196
Applicability; definitions		“Underground release” defined			28 IR 164
“Agency” defined		329 IAC 9-1-47	26 IR 1211	Initial abatement measures and site check	
329 IAC 9-1-4	26 IR 1209		27 IR 3179	329 IAC 9-5-3.2	26 IR 1223
	27 IR 3177	“Underground storage tank” defined			27 IR 3191
28 IR 145		329 IAC 9-1-47.1	26 IR 1211		28 IR 160
			27 IR 3179	Initial response	
		Closure	28 IR 147	329 IAC 9-5-2	26 IR 1223
		Applicability			27 IR 3191
		329 IAC 9-6-1	26 IR 1229		28 IR 160
			27 IR 3199	Initial site characterization	
			28 IR 168	329 IAC 9-5-5.1	26 IR 1224
					27 IR 3193
					28 IR 161

CITATIONS TO FINAL RULES ARE IN BOLD TYPE

Performance Standards		Used Oil Processors and Re-Refiners	TRANSPORTATION, INDIANA DEPARTMENT OF
New UST systems		Rebuttable presumption for used oil	TOLL ROADS
329 IAC 9-2-1	26 IR 1211	329 IAC 13-7-4	105 IAC 14
	27 IR 3179	Used Oil Transporter and Transfer Facilities	29 IR 588
	28 IR 147	Rebuttable presumption for used oil	29 IR 1646
Notification requirements		329 IAC 13-6-5	29 IR 2864
329 IAC 9-2-2	26 IR 1214		UTILITY RELOCATIONS ON CONSTRUCTION CONTRACTS
	27 IR 3182	SPEECH-LANGUAGE PATHOLOGY AND AUDIOLOGY BOARD	105 IAC 13
	28 IR 150	GENERAL PROVISIONS	29 IR 59
Release Detection		Definitions; Licensure; Ethics; Continuing Education	UNDERGROUND STORAGE TANK FINANCIAL ASSURANCE BOARD
General requirements for all UST systems		Accepted colleges and universities	PAYMENT OF CORRECTIVE ACTION AND THIRD PARTY LIABILITY CLAIMS FROM THE EXCESS LIABILITY TRUST FUND
329 IAC 9-7-1	26 IR 1235	880 IAC 1-1-1.5	Claims
	27 IR 3205	Application for license as an audiologist	Applications for payment of reimbursable costs
	28 IR 173	880 IAC 1-1-2.5	328 IAC 1-5-1
Methods of release detection for piping		Application for license as a speech-language pathologist	27 IR 2795
329 IAC 9-7-5	27 IR 3209	880 IAC 1-1-2	28 IR 142
	28 IR 177	Clinical fellowship	Deemed approved; reimbursement of costs
Methods of release detection for tanks		880 IAC 1-1-3.1	328 IAC 1-5-3
329 IAC 9-7-4	26 IR 1237	Definitions	27 IR 2796
	27 IR 3206	880 IAC 1-1-1	28 IR 143
	28 IR 175	Denial, suspension, and revocation of licenses; unprofessional conduct; conviction of crime; disciplinary action	Fund payment procedures; eligibility preapproval
Requirements for petroleum UST systems		880 IAC 1-1-6	328 IAC 1-5-2
329 IAC 9-7-2	26 IR 1236	Fees	27 IR 2796
	27 IR 3206	880 IAC 1-1-5	28 IR 142
	28 IR 174	Renewal of License; Continuing Education	Definitions and References
Releases		Renewal of license	"Administrator" defined
Release investigations and confirmation steps		880 IAC 1-3.1-1	328 IAC 1-1-2
329 IAC 9-4-3	26 IR 1220	Responsibilities	27 IR 2778
	27 IR 3189	880 IAC 1-3.1-3	28 IR 123
	28 IR 157	Support Personnel	"Deductible amount" defined
Reporting and cleanup of spills and overfills		Activities prohibited by the SLP support personnel	328 IAC 1-1-4
329 IAC 9-4-4	26 IR 1221	880 IAC 1-2.1-7	27 IR 2778
	27 IR 3189	Application for registration	28 IR 124
	28 IR 158	880 IAC 1-2.1-4	"Emergency measures" defined
Reporting and Record Keeping		Definitions	328 IAC 1-1-5.1
Electronic reporting and submittal		880 IAC 1-2.1-1	27 IR 2779
329 IAC 9-3-2	26 IR 1218	Educational requirements for SLP aide	28 IR 124
	27 IR 3187	880 IAC 1-2.1-2	"Reasonable" defined
	28 IR 155	Educational requirements for SLP assistant	328 IAC 1-1-8.3
Reporting and record keeping		880 IAC 1-2.1-3.1	27 IR 2779
329 IAC 9-3-1	26 IR 1216	Educational requirements for SLP associate	28 IR 124
	27 IR 3184	880 IAC 1-2.1-3	"Site characterization" defined
	28 IR 152	Renewal of registration	328 IAC 1-1-8.5
Upgrading of Existing UST Systems		880 IAC 1-2.1-6	27 IR 2779
Upgrading of existing UST systems		SLP aides previously registered under 880 IAC 1-2	28 IR 125
329 IAC 9-2.1-1	26 IR 1215	880 IAC 1-2.1-10	"Substantial compliance" defined
	27 IR 3183	Social Security numbers	328 IAC 1-1-9
	28 IR 151	880 IAC 1-2.1-4.1	27 IR 2779
USED OIL MANAGEMENT		Supervisors; responsibilities	28 IR 125
Applicability		880 IAC 1-2.1-9	"Third party liability" defined
Applicability		Tasks that may be delegated to the SLP support personnel	328 IAC 1-1-10
329 IAC 13-3-1	26 IR 1673	880 IAC 1-2.1-8	27 IR 2779
	27 IR 3978		28 IR 125
	27 IR 4115	TAX REVIEW, INDIANA BOARD OF	Financial Assurance
	28 IR 2666	LSA Document #04-261(E)	Termination of financial assurance
	29 IR 1265	LSA Document #04-330(E)	328 IAC 1-7-2
Marketing used oil containing any quantifiable level of PCB		LSA Document #05-54(E)	27 IR 2797
329 IAC 13-3-4	27 IR 4116	LSA Document #05-172(E)	28 IR 144
	28 IR 2668	LSA Document #05-277(E)	Fund Coverage and Eligibility
Used Oil Burners Who Burn Off-Specification			Amount of coverage
Used Oil for Energy Recovery			328 IAC 1-3-4
Rebuttable presumption for used oil			27 IR 2783
329 IAC 13-8-4	29 IR 1268		28 IR 129
Used Oil Fuel Marketers			Cost effectiveness of corrective action
Tracking			328 IAC 1-3-1.3
329 IAC 13-9-5	27 IR 4117		27 IR 2780
	28 IR 2669		28 IR 126

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Costs		Interconnection		Water Customer Service Rights and Responsibilities	
328 IAC 1-3-5	27 IR 2784	170 IAC 4-4.2-5	28 IR 3332	170 IAC 6-1.2	27 IR 4073
	28 IR 129		29 IR 2169		
Eligibility requirements		Standards of Service		VETERINARY MEDICAL EXAMINERS,	
328 IAC 1-3-3	27 IR 2781	Interruptions of service; timing; records		INDIANA BOARD OF	
	28 IR 127	170 IAC 4-1-23	27 IR 2765	PROFESSIONAL COMPETENCE	
Fund access		GAS UTILITIES		Application for License as a Veterinarian	
328 IAC 1-3-1	27 IR 2780	Gas Customer Service Rights and Responsibilities		Application content; examination applicant;	
	28 IR 126	170 IAC 5-1.2	27 IR 4065	application deadline	
Fund disbursement		Standards of Service		888 IAC 1.1-6-1	27 IR 2875
328 IAC 1-3-2	27 IR 2781	Creditworthiness of customer; deposit; refund			28 IR 607
	28 IR 127	170 IAC 5-1-15	28 IR 3627		27 IR 3704
Limitation of liability			29 IR 2164	Application for Registration as a Veterinary	
328 IAC 1-3-6	27 IR 2791	Disconnection of service; prohibited disconnections; reconnection		Technician; Examination	
	28 IR 137	170 IAC 5-1-16	28 IR 3630	Examination scores	
Preapproval of costs			29 IR 2166	888 IAC 1.1-8-3	28 IR 1859
328 IAC 1-3-1.6	27 IR 2781				28 IR 3581
	28 IR 127	SEWAGE DISPOSAL SERVICES		Standards of Practice	
Prioritization of Claims		Customer Rights and Responsibilities		Reporting of substance abuse or psychiatric	
Discontinuation of prioritization		Applicability and scope; billing for service		impairment	
328 IAC 1-4-5	28 IR 141	170 IAC 8.5-2-1	27 IR 4086	888 IAC 1.1-5-3	29 IR 688
General procedure for prioritization		Complaints and review			29 IR 2201
328 IAC 1-4-1	27 IR 2791	170 IAC 8.5-2-5	27 IR 4092		
	28 IR 137	Creditworthiness guidelines; deposit to ensure payment of bill		VICTIM SERVICES DIVISION	
Monthly reimbursement		170 IAC 8.5-2-3	27 IR 4087	203 IAC	27 IR 2526
328 IAC 1-4-4	27 IR 2795	Disconnection and prohibited disconnections			28 IR 6
	28 IR 141	170 IAC 8.5-2-4	27 IR 4089		
Recategorization of releases		TELEPHONE UTILITIES		WATER POLLUTION CONTROL BOARD	
328 IAC 1-4-3	27 IR 2794	Disconnection of a Local Exchange Carrier by		GENERAL PROVISIONS	
	28 IR 140	Another Local Exchange Carrier; Notice of		Provisions Applicable Throughout Title 327	
Transition to the prioritization procedure		Bankruptcy; Relinquishment of Service;		References to Federal Act	
under this rule		Revocation of Certificate of Territorial Authority		327 IAC 1-1-1	27 IR 3608
328 IAC 1-4-1.5	28 IR 140	Definitions			28 IR 2046
Scope and Fund Management		170 IAC 7-6-2	29 IR 2599	References to the Code of Federal Regulations	
Applicability		Notice of bankruptcy		327 IAC 1-1-2	27 IR 3608
328 IAC 1-2-1	27 IR 2779	170 IAC 7-6-4	29 IR 2600		28 IR 2046
	28 IR 125	Notice to the commission; notice to customers		Severability	
Obligation of monies		170 IAC 7-6-3	29 IR 2600	327 IAC 1-1-3	27 IR 3608
328 IAC 1-2-3	27 IR 2780	Policy and scope			28 IR 2046
	28 IR 125	170 IAC 7-6-1	29 IR 2599	INDUSTRIAL WASTEWATER PRETREATMENT PROGRAMS AND NPDES	
Third Party Liability Claims		Relinquishment of service by a LEC		Basic NPDES Requirements	
Applications for payment of third party liability claims		170 IAC 7-6-5	29 IR 2601	Establishment of water quality-based effluent	
328 IAC 1-6-1	27 IR 2796	Revocation of certificate of territorial authority		limitations for dischargers not discharging	
	28 IR 143	170 IAC 7-6-6	29 IR 2601	to waters within the Great Lakes system	
Fund payment procedures for third party liability		Telecommunications Customer Service Rights and Responsibilities		327 IAC 5-2-11.1	27 IR 3664
328 IAC 1-6-2	27 IR 2796	Creditworthiness of residential customer; deposit; refund			28 IR 2097
	28 IR 143	170 IAC 7-1.3-3	27 IR 4081	Great Lakes system dischargers determination	
UTILITY REGULATORY COMMISSION, INDIANA		Customer complaints to the commission		of reasonable potential to exceed water	
ELECTRIC UTILITIES		170 IAC 7-1.3-9	27 IR 4084	quality standards	
Cogeneration and Alternate Energy Production Facilities		Customer complaints to the utility		327 IAC 5-2-11.5	27 IR 3679
Interconnections; metering; costs		170 IAC 7-1.3-8	27 IR 4083		28 IR 2112
170 IAC 4-4.1-7	28 IR 3331	Customer payments		Great Lakes system dischargers establishment	
	29 IR 2169	170 IAC 7-1.3-10	27 IR 4085	of water quality-based effluent limitations	
Customer-Generator Interconnection Standards		Definitions		(WQBELs)	
170 IAC 4-4.3	28 IR 3333	170 IAC 7-1.3-2	27 IR 4080	327 IAC 5-2-11.6	27 IR 3689
	29 IR 2170	WATER UTILITIES			28 IR 2120
Electric Customer Service Rights and Responsibilities		Distribution System Improvement Charges (DSIC)		Great Lakes system dischargers total maximum daily loads; wasteload allocations for	
170 IAC 4-1.2	27 IR 4057	170 IAC 6-1.1	28 IR 1518	point sources; load allocations for nonpoint	
Net Metering			29 IR 456	sources; preliminary wasteload allocations	
170 IAC 4-4.2	27 IR 2312			327 IAC 5-2-11.4	27 IR 3669
	28 IR 786				28 IR 2102

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Incorporation by reference 327 IAC 5-2-1.5	27 IR 3663 28 IR 2097	Demonstration of proficiency for applicants to become a site-specific operator 327 IAC 8-12-4.5	29 IR 2636	Analytical methods for inorganic chemical testing 327 IAC 8-2-4.2	28 IR 1217 28 IR 3195
Monitoring 327 IAC 5-2-13	27 IR 3694 28 IR 2125	Examination of applicants to become a certified operator of a water treatment plant or water distribution system 327 IAC 8-12-4	29 IR 2635	Analytical methods for organic chemical testing other than volatile organic compounds and total trihalomethanes 327 IAC 8-2-5.2	28 IR 1222 28 IR 3200
Public notice of comment period and public meetings for site-specific modification of water quality criteria and values; implementation of antidegradation; alternate mixing zone demonstrations; variances 327 IAC 5-2-11.2	27 IR 3668 28 IR 2101	Grandparenting 327 IAC 8-12-3.4	29 IR 2633	Analytical methods for radioactivity 327 IAC 8-2-10.1	28 IR 1230 28 IR 3209
Reporting requirements 327 IAC 5-2-15	27 IR 3694 28 IR 2126	Qualifications of a certified operator 327 IAC 8-12-3	29 IR 2630	Analytical methods; lead and copper 327 IAC 8-2-45	28 IR 1240 28 IR 3218
Definitions “Waters of the state of Indiana” or “waters of the state” defined 327 IAC 5-1.5-72	27 IR 3663 28 IR 2097	Site-specific operator 327 IAC 8-12-3.5	29 IR 2633	Best available technologies, small systems compliance technologies (SSCTs), and compliance technologies by system size category for radionuclides 327 IAC 8-2-10.3	28 IR 1237 28 IR 3215
Special NPDES Programs Concentrated animal feeding operations 327 IAC 5-4-3	29 IR 1982	Consumer Confidence Reports Content of the reports 327 IAC 8-2.1-3	28 IR 1244 28 IR 3223	Collection of samples for inorganic chemical testing 327 IAC 8-2-4.1	28 IR 1212 28 IR 3190
Streamlined Mercury Variance Requirements and Application Process 327 IAC 5-3.5	28 IR 650 28 IR 2349	Drinking water violations; other situations requiring public notice 327 IAC 8-2.1-16	28 IR 1257 28 IR 3236	Collection of samples for organic chemical testing other than volatile organic compounds and total trihalomethanes 327 IAC 8-2-5.1	28 IR 1220 28 IR 3198
NPDES GENERAL PERMIT RULE PROGRAM Concentrated Animal Feeding Operations Nutrient management requirements 327 IAC 15-15-12	29 IR 1987	Drinking water violations; standard health effects language for public notice 327 IAC 8-2.1-17	28 IR 1261 28 IR 3240	Collection of samples for volatile organic compound testing other than total trihalomethanes; community and nontransient noncommunity water systems 327 IAC 8-2-5.5	28 IR 1224 28 IR 3203
Soil conservation practice plan 327 IAC 15-15-11	29 IR 1987	Other required information 327 IAC 8-2.1-6	28 IR 1248 28 IR 3227	Definitions 327 IAC 8-2-1	28 IR 1206 28 IR 3184
PUBLIC WATER SUPPLY Approval of Public Water Supply Plans Construction requirements at noncommunity public water systems serving 250 or fewer individuals 327 IAC 8-4-2	28 IR 2191 29 IR 2973	Required additional health information 327 IAC 8-2.1-4	28 IR 1247 28 IR 3226	Inorganic chemicals; maximum contaminant levels 327 IAC 8-2-4	28 IR 1210 28 IR 3188
Public water system plans; approval by board 327 IAC 8-4-1	28 IR 2190 29 IR 2973	Special notice for nitrate exceedances above MCL by noncommunity water systems; granted permission by the commissioner under 327 IAC 8-2-4(b) 327 IAC 8-2.1-14	28 IR 1257 28 IR 3235	Maximum contaminant level goals; inorganic contaminants 327 IAC 8-2-34	28 IR 1239 28 IR 3218
Classification of Community Public Water System and Nontransient Noncommunity Public Water System Treatment Plants and Distribution Systems; Examination and Certification of Operators Certificates and certification cards; renewal; duplicates 327 IAC 8-12-7	29 IR 2638	Tier 1 public notice; form, manner, and frequency of notice 327 IAC 8-2.1-8	28 IR 1255 28 IR 3233	Maximum contaminant level goals; radionuclides 327 IAC 8-2-34.1	28 IR 1240 28 IR 3218
Certification; reciprocity; provisional certificate 327 IAC 8-12-6	29 IR 2636	Tier 2 notice; form, manner, and frequency of notice 327 IAC 8-2.1-9	28 IR 1256 28 IR 3234	Monitoring frequency for radioactivity; community water systems 327 IAC 8-2-10.2	28 IR 1233 28 IR 3212
Certified operator grades 327 IAC 8-12-3.2	29 IR 2630	Disinfectants and Disinfection Compliance requirements; disinfectants and disinfection byproducts 327 IAC 8-2.5-7	29 IR 2620	Radium-226, radium-228, gross alpha particle radioactivity, and uranium; maximum contaminant levels 327 IAC 8-2-9	28 IR 1230 28 IR 3209
Certified operator in responsible charge 327 IAC 8-12-3.6	29 IR 2634	Monitoring requirements; disinfectant residuals, disinfection byproducts, and disinfection byproducts precursors 327 IAC 8-2.5-6	29 IR 2617	Reporting requirements; lead and copper 327 IAC 8-2-46	28 IR 1242 28 IR 3220
Classification of water distribution systems and water treatment plants 327 IAC 8-12-2	29 IR 2629	Reporting and record keeping requirements; disinfectants and disinfection byproducts 327 IAC 8-2.5-8	29 IR 2622	Reporting requirements; test results and failure to comply 327 IAC 8-2-13	28 IR 1239 28 IR 3217
Continuing education requirements 327 IAC 8-12-7.5	29 IR 2638	Treatment techniques for control of disinfection byproducts precursors 327 IAC 8-2.5-9	29 IR 2624		
Definitions 327 IAC 8-12-1	29 IR 2628	Drinking Water Standards Analytical and monitoring requirements; fecal coliform, total coliform, turbidity, disinfection 327 IAC 8-2-8.7	28 IR 1229 28 IR 3207		

CITATIONS TO FINAL RULES ARE IN **BOLD TYPE**

Requirement for filtration and disinfection 327 IAC 8-2-8.5 28 IR 3206	Permits for construction of public water systems; exemptions; experimental construction permits; emergency construction permits; after-the-fact construction permits 327 IAC 8-3-2 28 IR 2166 29 IR 2948	Disinfection procedure requirements 327 IAC 8-3.4-24 28 IR 2186 29 IR 2969
Sanitary surveys 327 IAC 8-2-8.2 29 IR 2615	Permits for construction of small transient and small nontransient noncommunity public water systems 327 IAC 8-3-2.1 28 IR 2167 29 IR 2950	Flow rate and pressure requirements 327 IAC 8-3.4-12 28 IR 2182 29 IR 2965
Enhanced Filtration and Disinfection Disinfection profiling and benchmarking for systems serving a population of at least 10,000 individuals 327 IAC 8-2.6-2 28 IR 1269 28 IR 3248	Proof of capacity 327 IAC 8-3-1.1 28 IR 2166 29 IR 2948	Grouting requirements 327 IAC 8-3.4-23 28 IR 2185 29 IR 2968
Disinfection profiling and benchmarking for systems serving a population of fewer than 10,000 individuals beginning January 1, 2005 327 IAC 8-2.6-2.1 28 IR 1271 28 IR 3250	Public Water Supply Direct Additive and Indirect Additive Standards Community water system; fluoridation; phosphate additives 327 IAC 8-1-1 28 IR 2163 29 IR 2945	Hydropneumatic storage tanks 327 IAC 8-3.4-14 28 IR 2183 29 IR 2966
Enhanced filtration 327 IAC 8-2.6-3 28 IR 1273 28 IR 3252	Definitions 327 IAC 8-1-3 28 IR 2164 29 IR 2947	Pitless adapter unit requirements 327 IAC 8-3.4-17 28 IR 2185 29 IR 2967
Enhanced filtration and disinfection reporting and record keeping requirements 327 IAC 8-2.6-5 28 IR 1274 28 IR 3253	Drinking water direct additives and indirect additives; certification requirements 327 IAC 8-1-2 28 IR 2163 29 IR 2946	Postconstruction testing and reporting requirements 327 IAC 8-3.4-25 28 IR 2187 29 IR 2970
Filter backwash 327 IAC 8-2.6-6 29 IR 2626	Incorporation by reference 327 IAC 8-1-4 28 IR 2165 29 IR 2947	Production well materials 327 IAC 8-3.4-8 28 IR 2180 29 IR 2962
Filtration sampling requirements 327 IAC 8-2.6-4 28 IR 1274 28 IR 3253	Public Water System Quantity Requirement Standards Additional public water system quantity requirement standards for agricultural labor camps 327 IAC 8-3.3-6 28 IR 2176 29 IR 2959	Required information regarding the location of a proposed production well 327 IAC 8-3.4-4 28 IR 2179 29 IR 2961
General requirements; enhanced filtration and disinfection 327 IAC 8-2.6-1 28 IR 1268 28 IR 3247	Additional public water system quantity requirement standards for mobile home parks 327 IAC 8-3.3-5 28 IR 2176 29 IR 2958	Sanitary setback requirements for replacement wells at noncommunity public water systems 327 IAC 8-3.4-9.1 28 IR 2182 29 IR 2965
General Construction Permit for Water Mains Definitions 327 IAC 8-3.5-1 28 IR 2188 29 IR 2971	Additional public water system quantity requirement standards for school buildings and related facilities 327 IAC 8-3.3-4 28 IR 2175 29 IR 2958	Separation of a production well from a potential or existing source of microbiological or chemical contamination or damage 327 IAC 8-3.4-9 28 IR 2180 29 IR 2963
General construction permit conditions 327 IAC 8-3.5-5 28 IR 2189 29 IR 2972	Public Water System Wells Alternative to technical standards 327 IAC 8-3.4-27 28 IR 2188 29 IR 2970	Technical Standards for Water Mains Certification 327 IAC 8-3.2-4 28 IR 2171 29 IR 2953
Incorporation by reference 327 IAC 8-3.5-2 28 IR 2189 29 IR 2971	Applicability 327 IAC 8-3.4-2 28 IR 2178 29 IR 2961	Definitions 327 IAC 8-3.2-1 28 IR 2170 29 IR 2952
Improvements of Public Water Supply Systems or Treatment Works Under Order of the DEM Improvements required in public water system or treatment works 327 IAC 8-6-1 28 IR 2191 29 IR 2974	Backup provisions for production wells 327 IAC 8-3.4-13 28 IR 2183 29 IR 2965	Disinfection 327 IAC 8-3.2-18 28 IR 2174 29 IR 2957
Permitting Authority of Units for Water Main Extension Construction Definitions 327 IAC 8-3.1-1 28 IR 2169 29 IR 2951	Casing and screen requirements 327 IAC 8-3.4-16 28 IR 2184 29 IR 2966	Flow rate and pressure in the water main 327 IAC 8-3.2-11 28 IR 2173 29 IR 2955
Permitting authority and responsibilities 327 IAC 8-3.1-2 28 IR 2169 29 IR 2951	Certification 327 IAC 8-3.4-3 28 IR 2178 29 IR 2961	Incorporation by reference 327 IAC 8-3.2-2 28 IR 2170 29 IR 2953
Public Water Supply Construction Permits Application for permits 327 IAC 8-3-3 28 IR 2168 29 IR 2950	Definitions 327 IAC 8-3.4-1 28 IR 2176 29 IR 2959	Installation 327 IAC 8-3.2-17 28 IR 2173 29 IR 2955
Definitions 327 IAC 8-3-1 28 IR 2165 29 IR 2948		Technical standard alternative demonstration 327 IAC 8-3.2-20 28 IR 2175 29 IR 2957
Incorporation by reference 327 IAC 8-3-8 28 IR 2168 29 IR 2951		Water main materials 327 IAC 8-3.2-8 28 IR 2171 29 IR 2953
		Water Purification and Treatment Works; Operation; Requirements Water purification or treatment works; operation; reports 327 IAC 8-11-1 29 IR 2627

CITATIONS TO FINAL RULES ARE IN BOLD TYPE

WASTEWATER TREATMENT FACILITIES; ISSUANCE OF PERMITS; CONSTRUCTION AND PERMIT REQUIREMENTS	Incorporation by reference 327 IAC 2-1.5-20	27 IR 3662 28 IR 2096	Uniform Identification of Employment and Training Offices	
State Permits for Construction	Methods of analysis 327 IAC 2-1.5-10	27 IR 3650 28 IR 2084	Logo	646 IAC 2-8-1
Conditions of approval 327 IAC 3-2-3.5				29 IR 648 29 IR 891
Nonsite-specific permit 327 IAC 3-2-5.5	Minimum surface water quality criteria 327 IAC 2-1.5-8	27 IR 3638 28 IR 2074	INDIANA EMPLOYMENT SECURITY ACT; ADMINISTRATION	
Valid permit requirement 327 IAC 3-2-1.5	Site-specific modifications to Tier I criteria and Tier II values 327 IAC 2-1.5-16	27 IR 3660 28 IR 2093	Contributions; Reports; Sickness and Accident Disability; Group Accounts	
			Successor employers; notice; transfer of experience account; liability for contribu- tions	646 IAC 3-1-7
				29 IR 641 29 IR 883
WATER QUALITY STANDARDS	WETLAND ACTIVITY PERMITS 327 IAC 17	28 IR 1288 28 IR 2968	Employee Benefits; Payroll and Employment Records; Employer Responsibility; Employ- ment Security Act	
Waste Treatment Control Facilities; Discharge into State Waters; Monthly Reports			Benefits due deceased claimants; payment to estate or heirs	646 IAC 3-10-13
Sampling frequency; methods of analysis 327 IAC 2-4-3	WORKFORCE DEVELOPMENT, DEPART- MENT OF			28 IR 3343 29 IR 882
Water Quality Standards Applicable to All State Waters Except Waters of the State Within the Great Lakes System	EMPLOYMENT AND TRAINING SERVICES; POLICIES AND PROCEDURES		Payment of benefits 646 IAC 3-10-9	28 IR 3343 29 IR 882
Calculation of criteria for toxic substances; general 327 IAC 2-1-8.1	Definitions “Chief local elected official” defined 646 IAC 2-1-4	29 IR 643 29 IR 886	Contributions; Reports; Sickness and Accident Disability; Group Accounts	
Definitions 327 IAC 2-1-9	“Employment and training office” or “em- ployment and training center” defined 646 IAC 2-1-27	29 IR 645 29 IR 887	Initial and wage reporting requirements for professional employer organizations; sepa- rate location accounts; notice of termina- tion	646 IAC 3-1-12
Determination of acute aquatic criteria (AAC) 327 IAC 2-1-8.2	“Grant recipient” defined 646 IAC 2-1-13	29 IR 644 29 IR 886		27 IR 2857 28 IR 560
Determination of chronic aquatic criteria (CAC) 327 IAC 2-1-8.3	“Labor exchange” defined 646 IAC 2-1-19	29 IR 644 29 IR 887	Responsibility of professional employer organization to pay unemployment contri- butions; resumption of liability by client business entity upon termination of agree- ment between professional employer orga- nization and client	646 IAC 3-1-13
Development of site-specific aquatic life criteria using the recalculation procedure 327 IAC 2-1-13	“Nondepartmental employees” defined 646 IAC 2-1-20	29 IR 644 29 IR 887		27 IR 2858 28 IR 560
Exception to quality standards applicability 327 IAC 2-1-5	“Regional workforce area” defined 646 IAC 2-1-24	29 IR 644 29 IR 887	Qualifying as an Employee Corporate officers and directors	646 IAC 3-5-1
Incorporation by reference 327 IAC 2-1-12	Employment and Training Programs Service provider selection 646 IAC 2-5-2	29 IR 646 29 IR 889		27 IR 2859 28 IR 561
Methods of analysis 327 IAC 2-1-8	Fiscal and Programmatic Accountability Oversight 646 IAC 2-7-4	29 IR 647 29 IR 890	Qualifying as an Employer “Professional employer organization” defined 646 IAC 3-4-11	27 IR 2858 28 IR 561
Minimum surface water quality standards 327 IAC 2-1-6	Programmatic incentives or remedies 646 IAC 2-7-3	29 IR 647 29 IR 890	Transfer of all or part of business; division of experience balance	646 IAC 3-4-12
Site-specific modifications to criteria 327 IAC 2-1-8.9	Powers and Duties Responsibilities 646 IAC 2-2-2	29 IR 645 29 IR 888		29 IR 642 29 IR 884
Water Quality Standards Applicable to All State Waters Within the Great Lakes System	Programmatic Grievance Establishment of grievance procedures 646 IAC 2-9-1	29 IR 648 29 IR 891		
Bioaccumulative chemicals of concern 327 IAC 2-1.5-6	Reports and Record Keeping Reports and record keeping 646 IAC 2-6-1	29 IR 647 29 IR 890		
Definitions 327 IAC 2-1.5-2				
Determination of Tier I aquatic life criteria 327 IAC 2-1.5-11				

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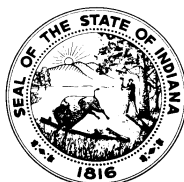
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