

IC 6-2.3-8

Chapter 8. Miscellaneous

IC 6-2.3-8-1

Deposit; state general fund

Sec. 1. On or before the fifth day of each month, the total amount of utility receipts tax revenues received by the department in the immediately preceding month shall be deposited in the state general fund.

As added by P.L.192-2002(ss), SEC.47.

IC 6-2.3-8-2

Tax supplemental to other taxes

Sec. 2. Except as otherwise specifically provided in this article, the tax imposed by this article is in addition to all other licenses and taxes imposed by law as a condition precedent to engaging in any business, privilege, occupation, or activity that is taxable under such other license or tax.

As added by P.L.192-2002(ss), SEC.47.

IC 6-2.3-8-3

Limitation on courts; approval of final report of receiver, trustee, or commissioner; failure to pay tax; preferred claim

Sec. 3. (a) No court may allow or approve any final report or account of a receiver, trustee in dissolution, trustee in bankruptcy, commissioner appointed for the sale of real estate, or any other officer acting under the authority and supervision of a court, unless the account or final report shows, and the court finds, that all utility receipts tax due has been paid, and that all utility receipts tax that may become due is secured by bond, deposit, or otherwise.

(b) A fiduciary described in subsection (a) shall provide proof to a court that all utility receipts tax has been paid, and that any required security has been provided. The fiduciary shall request the department to issue a certificate of clearance certifying that all utility receipts tax which is due and payable has been paid and that any required security has been provided. The certificate shall be issued by the department within thirty (30) days after request. When issued, the certificate is conclusive proof that no utility receipts tax is due and that any required security has been provided.

(c) If the department fails to issue a certificate of clearance under subsection (b) within thirty (30) days after request, a fiduciary may provide evidence to a court that demonstrates that no utility receipts tax is due and that any required security has been provided. Upon approval by the court, such evidence is conclusive proof of payment of the tax imposed by this article.

(d) Any utility receipts tax liability owed by a fiduciary is a preferred claim and has priority over all other claims except claims for judicial costs and costs of administration.

As added by P.L.192-2002(ss), SEC.47.