

IC 6-2.5-9

Chapter 9. Enforcement and Penalties

IC 6-2.5-9-1

Exemption certificates; unlawful issuance or acceptance; offenses

Sec. 1. (a) A person who issues an exemption certificate, with the intention of unlawfully avoiding the payment of the state gross retail or use tax, commits a Class B misdemeanor.

(b) A person who accepts an exemption certificate with the intention of helping the issuer unlawfully avoid paying the state gross retail or use tax, commits a Class B misdemeanor.

As added by Acts 1980, P.L.52, SEC.1.

IC 6-2.5-9-2

Failure to register or renew registration; transaction after revocation or suspension of certificate; offense

Sec. 2. A retail merchant who makes a retail transaction without having applied for or obtained a registered retail merchant's certificate or a renewal of a registered retail merchant's certificate or after the retail merchant's certificate has been revoked or suspended by the department commits a Class B misdemeanor.

As added by Acts 1980, P.L.52, SEC.1. Amended by P.L.26-1985, SEC.6.

IC 6-2.5-9-3

Personal liability of holder of taxes in trust; failure to collect or remit; offense

Sec. 3. 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 (as described in IC 6-2.5-3-2) 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. If the individual knowingly fails to collect or remit those taxes to the state, he commits a Class D felony.

As added by Acts 1980, P.L.52, SEC.1. Amended by P.L.26-1985, SEC.7; P.L.6-1987, SEC.6; P.L.18-1994, SEC.7.

IC 6-2.5-9-4

Inclusion of tax in displayed prices; offer to assume or absorb tax; unlawful price advertising; offenses

Sec. 4. (a) Except as provided in IC 6-2.5-7, a person who:

- (1) displays an advertised price, marked price, or publicly stated price that includes the state gross retail or use taxes;
- (2) offers to assume or absorb part of a customer's state gross retail or use tax on a sale; or
- (3) offers to refund part of a customer's state gross retail or use tax as a part of a sale;

commits a Class B infraction.

(b) A retail merchant who:

- (1) uses a metered pump to dispense gasoline or special fuel;
- (2) is required to display on the pump the total price per unit of the gasoline or special fuel under IC 6-2.5-7-2; and
- (3) advertises the gasoline or special fuel at a price other than that required by IC 6-2.5-7-2;

commits a Class B infraction.

As added by Acts 1980, P.L.52, SEC.1. Amended by P.L.81-1983, SEC.7.

IC 6-2.5-9-5

Repealed

(Repealed by Acts 1981, P.L.63, SEC.7.)

IC 6-2.5-9-6

Vehicle and watercraft title or aircraft registration; payment of taxes requisite; offenses

Sec. 6. (a) The state may not title a vehicle or a watercraft or register an aircraft unless the person obtaining the title or registration:

- (1) presents proper evidence, prescribed by the department, showing that the state gross retail and use taxes imposed in respect to the vehicle, watercraft, or aircraft have been paid or that the state gross retail and use taxes are inapplicable because of an exemption; or
- (2) files the proper form and pays the state gross retail and use taxes imposed in respect to the vehicle, watercraft, or aircraft.

(b) A person who:

- (1) is a purchaser of a vehicle, aircraft, or watercraft;
- (2) is required to pay the state gross retail or use tax to the department, through the bureau of motor vehicles, Indiana department of transportation, department of natural resources, or a county treasurer; and
- (3) knowingly fails to remit all or part of the state gross retail or use tax that is due;

commits a Class A misdemeanor.

As added by Acts 1980, P.L.52, SEC.1. Amended by P.L.26-1985, SEC.8; P.L.6-1987, SEC.7; P.L.335-1989(ss), SEC.6; P.L.18-1990, SEC.20.

IC 6-2.5-9-7

Removing or altering sign posted by department; failure to notify department; offense

Sec. 7. (a) Any person who:

- (1) removes;
- (2) alters;
- (3) defaces; or
- (4) covers;

a sign posted by the department that states that no retail transactions or sales can be made at a retail merchant's location commits a Class

B misdemeanor.

(b) A retail merchant shall notify the department of any violation of subsection (a) that occurs on the retail merchant's premises.

(c) A retail merchant who fails to give the notice required by subsection (b) within two (2) business days after the violation of subsection (a) occurs commits a Class B misdemeanor.

As added by P.L.26-1985, SEC.9.

IC 6-2.5-9-8

Records; inspection; falsification; offenses

Sec. 8. (a) All records of a person that have collected or that should have collected gross retail taxes shall be kept open for examination at any reasonable time by the department or the department's authorized agents. A person that violates this subsection commits a Class D felony.

(b) A person that:

(1) makes false entries in a tax record; or

(2) keeps more than one (1) set of tax records;

with the intent to defraud the state or evade remittance of the tax imposed by this article commits a Class D felony.

As added by P.L.71-1993, SEC.12.