

## IC 6-8.1

### ARTICLE 8.1. DEPARTMENT OF STATE REVENUE; TAX ADMINISTRATION

#### IC 6-8.1-1

##### Chapter 1. Definitions and Applicability

#### IC 6-8.1-1-1

##### "Listed taxes"; "taxes"

Sec. 1. "Listed taxes" or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the riverboat admissions tax (IC 4-33-12); the riverboat wagering tax (IC 4-33-13); the slot machine wagering tax (IC 4-35-8); the type II gambling game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1) (repealed); the utility receipts and utility services use taxes (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the county adjusted gross income tax (IC 6-3.5-1.1); the county option income tax (IC 6-3.5-6); the county economic development income tax (IC 6-3.5-7); the auto rental excise tax (IC 6-6-9); the financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the alternative fuel permit fee (IC 6-6-2.1); the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax (IC 6-6-5); the commercial vehicle excise tax (IC 6-6-5.5); the excise tax imposed on recreational vehicles and truck campers (IC 6-6-5.1); the hazardous waste disposal tax (IC 6-6-6.6); the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the various food and beverage taxes (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the regional transportation improvement income tax (IC 8-24-17); the oil inspection fee (IC 16-44-2); the emergency and hazardous chemical inventory form fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3 and IC 9-30); the fees and penalties assessed for overweight vehicles (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23); the solid waste management fee (IC 13-20-22); and any other tax or fee that the department is required to collect or administer.

*As added by Acts 1980, P.L.61, SEC.1. Amended by Acts 1981, P.L.99, SEC.3; Acts 1981, P.L.77, SEC.19; Acts 1982, P.L.59, SEC.4; P.L.73-1983, SEC.14; P.L.88-1983, SEC.9; P.L.54-1984, SEC.4; P.L.44-1984, SEC.15; P.L.79-1985, SEC.3; P.L.19-1986, SEC.20; P.L.104-1987, SEC.1; P.L.103-1987, SEC.1; P.L.6-1987, SEC.9; P.L.80-1989, SEC.12; P.L.341-1989(ss), SEC.10; P.L.335-1989(ss), SEC.17; P.L.60-1990, SEC.11; P.L.69-1991, SEC.19; P.L.50-1992, SEC.2; P.L.2-1993, SEC.61; P.L.71-1993, SEC.15; P.L.277-1993(ss), SEC.49; P.L.277-1993(ss), SEC.129;*

*P.L.1-1994, SEC.30; P.L.19-1994, SEC.12; P.L.2-1995, SEC.35; P.L.1-1996, SEC.57; P.L.65-1996, SEC.8; P.L.61-1996, SEC.7; P.L.119-1998, SEC.15; P.L.181-1999, SEC.3; P.L.151-2001, SEC.7; P.L.192-2002(ss), SEC.140; P.L.214-2005, SEC.25; P.L.162-2006, SEC.35; P.L.233-2007, SEC.23; P.L.95-2008, SEC.15; P.L.131-2008, SEC.27; P.L.146-2008, SEC.358; P.L.1-2009, SEC.57; P.L.182-2009(ss), SEC.247.*

#### **IC 6-8.1-1-1.5**

##### **"Commissioner"**

Sec. 1.5. Except as provided in section 3 of this chapter, "commissioner" refers to the commissioner of the department.

*As added by P.L.332-1989(ss), SEC.17.*

#### **IC 6-8.1-1-2**

##### **"Department"**

Sec. 2. "Department" means the Indiana department of state revenue.

*As added by Acts 1980, P.L.61, SEC.1.*

#### **IC 6-8.1-1-3**

##### **"Person"**

Sec. 3. "Person" includes an individual, assignee, receiver, commissioner, fiduciary, trustee, executor, administrator, institution, national bank, bank, consignee, firm, partnership, joint venture, pool, syndicate, bureau, association, cooperative association, society, club, fraternity, sorority, lodge, corporation, limited liability company, Indiana political subdivision engaged in private or proprietary activities, estate, trust, or any group or combination acting as a unit.

*As added by Acts 1980, P.L.61, SEC.1. Amended by P.L.8-1993, SEC.103.*

#### **IC 6-8.1-1-4**

##### **"Due date"**

Sec. 4. "Due date" means the last date on which a particular act, such as filing a return or making a payment, may be performed and still be on time. If an extension of time is allowed for performing a particular act, the "due date" is the last day of the extension period.

*As added by Acts 1980, P.L.61, SEC.1.*

#### **IC 6-8.1-1-5**

##### **Repealed**

*(Repealed by P.L.192-2002(ss), SEC.191.)*

#### **IC 6-8.1-1-5.5**

##### **"Taxpayer"**

Sec. 5.5. "Taxpayer" means a person liable for the payment of taxes.

*As added by P.L.332-1989(ss), SEC.18.*

### **IC 6-8.1-1-6**

#### **Application of article; conflicts with other laws**

Sec. 6. The provisions of this article apply for the purposes of imposing, collecting, and administering the listed taxes. However, if a provision of this article conflicts with a provision of the law relating to any of the listed taxes, the provision of the law relating to the listed tax controls for purposes of imposing, collecting, or administering that listed tax.

*As added by Acts 1980, P.L.61, SEC.1.*

### **IC 6-8.1-1-7**

#### **Definitions; applicability**

Sec. 7. The definitions in this chapter apply throughout this article.

*As added by P.L.332-1989(ss), SEC.19.*

### **IC 6-8.1-1-8**

#### **Applicability of law; determination of rights and duties**

Sec. 8. (a) This chapter and IC 6-8.1-2 through IC 6-8.1-10-1 (except IC 6-8.1-5-2) apply after December 31, 1980, regardless of when the tax liability arose. If the tax liability was assessed before January 1, 1981, the rights and duties of the taxpayer and the state are determined (except for interest on the liability for which IC 6-8.1-10-1 applies beginning January 1, 1981) with regard to the assessment, hearing, and appeals procedures and limitations that existed at the time of the tax liability assessment and before January 1, 1981, notwithstanding the repeal of those procedures and limitations.

(b) Except as provided in subsection (c), IC 6-8.1-5-2 and IC 6-8.1-10-2.1 through IC 6-8.1-10-7 apply only with respect to taxes imposed for periods ending after December 31, 1980. Tax liabilities arising before January 1, 1981, are, with respect to additions to tax and penalties, determined, administered, and assessed under the appropriate listed tax laws in effect on December 31, 1980, instead of under this article. The rights and duties of the taxpayers and the state under those laws are fully and completely preserved with respect to the additions to tax and penalties.

(c) IC 6-8.1-10-2.1 through IC 6-8.1-10-7 may apply to tax liabilities arising during any period that ends before January 1, 1981, if:

- (1) the commissioner has not issued an assessment with respect to that prior period; or
- (2) the commissioner has issued the assessment that is or may be the subject of a petition for reassessment and the commissioner's decision on that assessment has not been issued as of January 1, 1981, and the taxpayer elects to have all of IC 6-8.1-10-2.1 through IC 6-8.1-10-7 apply as fully as if those sections had been in effect at the time the tax liability arose. The election must be made within sixty (60) days after assessment or before June 1, 1981, whichever occurs last. An

election under this subsection may not shorten the statute of limitations upon assessments otherwise applying to tax liabilities arising before January 1, 1981.

*As added by P.L.332-1989(ss), SEC.20. Amended by P.L.1-1991, SEC.68; P.L.1-2010, SEC.36.*