

IC 7.1-5-4

Chapter 4. Unpaid Taxes; Counterfeit Permits

IC 7.1-5-4-1

Possession of untaxed beverages prohibited

Sec. 1. Possession of Untaxed Beverages Prohibited. It is a Class C misdemeanor for a person to sell, barter, give away, or possess, an alcoholic beverage, knowing that all taxes due the state on it are not paid.

*(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.30.)
As amended by Acts 1978, P.L.2, SEC.708.*

IC 7.1-5-4-2

Repealed

(Repealed by Acts 1978, P.L.2, SEC.727.)

IC 7.1-5-4-3

Unlawful furnishing of evidence of payment of tax prohibited

Sec. 3. Unlawful Furnishing of Evidence of Payment of Tax Prohibited. It is unlawful for a person, other than an officer of the state lawfully entitled to do so, to furnish evidence of the payment of the excise tax, or to execute or issue a permit of any type, to another person.

(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.32.)

IC 7.1-5-4-4

Repealed

(Repealed by Acts 1973, P.L.56, SEC.38.)

IC 7.1-5-4-5

Possession of counterfeit permit prohibited

Sec. 5. Possession of Counterfeit Permit Prohibited. It is unlawful for a person to possess an article, instrument, imitation, or counterfeit of a permit, other than one lawfully issued to him and which he is lawfully entitled to possess. It is unlawful, also, for a person to display an imitation or counterfeit of a permit for the purpose of defrauding the state of the payment of a tax or license fee imposed by this title.

(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.33.)

IC 7.1-5-4-6

Fraudulent statements prohibited

Sec. 6. Fraudulent Statement Prohibited. It is unlawful for a person to make a statement, written or oral, as to payment to, or the receipt by, the state, for the purpose of defrauding the state of a tax or license fee imposed by this title.

(Formerly: Acts 1973, P.L.55, SEC.1.)

IC 7.1-5-4-7

Evidence

Sec. 7. Evidence. The possession of a permit, or of an imitation or counterfeit of a permit, contrary to the provisions of this chapter, is prima facie evidence of an intent to defraud the state by the possessor of the prohibited article.

(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.34.)