




# Alcohol Permits




**2023 Annual Treasurers Conference  
Indiana State Board of Accounts**

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# Indiana Codes



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## Indiana Code 7.1-3-21-15

“(a) This section does not apply to an employee's permit under IC 7.1-3-18-9.

(b) The commission shall not renew or transfer a wholesaler, retailer, dealer, or other permit of any type if the applicant:

- (1) is seeking a renewal and the applicant has not paid all the property taxes under IC 6-1.1 and the innkeeper's tax under IC 6-9 that are due currently;
- (2) is seeking a transfer and the applicant has not paid all the property taxes under IC 6-1.1 and innkeeper's tax under IC 6-9 for the assessment periods during which the transferor held the permit;”


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## Indiana Code 6-1.1-22-9

“(a) Except as provided in subsection (b), the property taxes assessed for a year under this article are due in two (2) equal installments on May 10 and November 10 of the following year.”


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## Indiana Code 6-1.1-1-2

Sec. 2. "Assessment date" means the date on which tangible property is assessed and valued for purposes of collecting ad valorem property taxes imposed for that date. The term refers to the date specified in IC 6-1.1-2-1.5.

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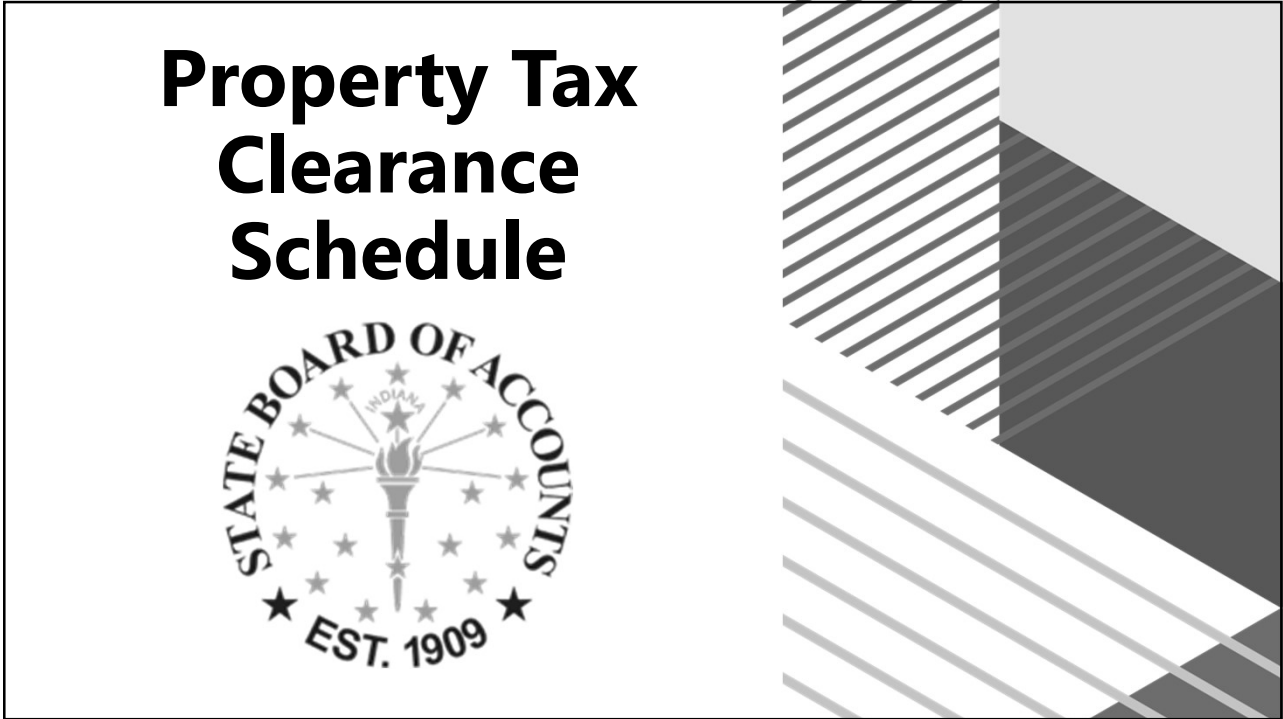


## Indiana Code 6-1.1-2-1.5


"(a) Except as provided in subsection (b), the annual assessment date for tangible property is:

- (1) March 1 in a year ending before January 1, 2016; and
- (2) January 1 in a year beginning after December 31, 2015..."

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 **PROPERTY TAX CLEARANCE SCHEDULE - FORM NO. 1**  
 (For a  Person  Business  Corporation)  
 State Form 1462 (R6 / 7-10)  
 Approved by State Board of Accounts, 2011  
 INDIANA ALCOHOL AND TOBACCO COMMISSION

**Reset Form**

ATC permit number \_\_\_\_\_  
 Expiration date (month, day, year) \_\_\_\_\_

**TYPE**  
 (Check all that apply)

New  
 Renewal  
 Transfer (Check all that apply)  
 Ownership  
 Location  
 Stock

**STATUS**

Permit escrow  
 DBA change

Name of individual or company \_\_\_\_\_  
 If transfer, give former name of business \_\_\_\_\_  
 Mailing Address (street and number of rural route) \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_  
 Doing business as (DBA) \_\_\_\_\_  
 Permit location (street address) \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

I, Treasurer of \_\_\_\_\_ County, hereby certify that the person or company named above has paid all property taxes in 20\_\_\_\_ (for 20\_\_\_\_ assessment) and property taxes for all prior years, or is exempt from property tax by reason of \_\_\_\_\_  
 \_\_\_\_\_

Signature of County Treasurer \_\_\_\_\_ Date (month, day, year) \_\_\_\_\_

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# Transfer



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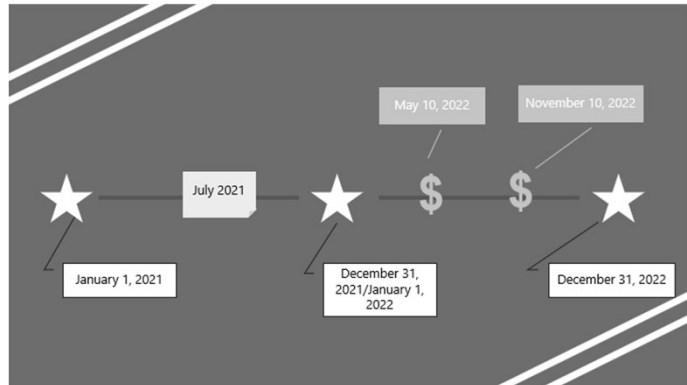
## Transfer of an Alcoholic Beverage Commission Permit



Request a transfer in July 2021.

The applicant technically held the permit in July 2021, which falls in the assessment period of January 1, 2021 through December 31, 2021, with taxes due in two equal installments on May 10 and November 10, 2022.

Technically it would appear that in order for the County Treasurer to certify on transfer, both the May and November 2022 would need to be paid.



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# Renewal



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## Renewal of an Alcoholic Beverage Commission Permit



Renewal request in July 2021.

Property taxes due currently.

Due in two equal installments on May 10<sup>th</sup> and November 10<sup>th</sup> the following year.

It would appear that in order for the County Treasurer to certify to the renewal that only the May 10, 2021 property taxes would need to be paid.



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# Contact Us

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