



December 2024

New Utility Sales Tax Exemption Form

Customers may begin submitting [a new form for filing a Utility Sales Tax Exemption](#) on Dec. 18, allowing a restaurant to receive a 50% exemption from sales tax on electricity without performing a utility study. (IC 6-2.5-5.1(f).

Form ST-200R is required to receive the ST-109R exemption certificate, which will be issued beginning Jan. 1, 2025.

[More on Utility Sales Tax Exemption](#)

Successor Liability

Effective Jan. 1, 2024, when a business owner sells more than 50% of their business's tangible personal property to another person (a successor), the successor will be liable for the seller's past due sales, use, county innkeeper's, and food and beverage taxes.

A Notice of Transfer in Bulk must be filed with DOR at least 45 days prior to the transfer or sale of tangible personal property of the business.

Visit the [Successor Liability webpage](#) to learn more.

State and County Income tax rate changes

[Departmental Notice #1](#) has been updated to reflect local income tax rate changes in four counties. These rate changes are for tax withholding effective Oct. 1, 2024. The changed rates are as follows:

- Decatur .0245, decreasing from .025
- Fayette .0282, increasing from .0257
- Fulton .0288, increasing from .0268
- Henry .0202, increasing from .018

Our [Tax Library](#) has other information Bulletins and Departmental Notices available.

Updated Individual Income Tax Webpage

Tax season is almost here, and we've updated our [Individual Income Tax webpage](#) for your convenience. As we continue to provide easy access to valuable information, tax practitioners may also refer to the [updated Tax Practitioner FAQs](#) for answers to practitioner-related questions.

Information Bulletins & Departmental Notices

[Gasoline Use Tax](#): Departmental Notice #2

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