



# Indiana Department of Revenue

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Departmental Notice #39

Subject: Licensure Requirement for Truck Stop Owners

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Effective Date: Upon Publication

Reference(s): IC 6-6-2.5-26.5; IC 6-6-2.5-41; IC 6-8.1-7-1

Replaces Notice #39, dated February 2014

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## Summary of Changes

Only nonsubstantive, technical changes have been made to this notice. It has been primarily changed to reflect updated formatting.

## Introduction

Truck stop owners must obtain a license from the department. "Truck stop" means a place of business designed for providing service to commercial trucks and truck drivers, including selling fuel to truck drivers and providing support facilities for truck drivers.

The license must be renewed every two years, and the department is authorized to release the names and business addresses of persons issued such a license.

## How to Register for a Truck Stop Owner's License

You must first complete the application, Form TSOL-1. It is available online at [in.gov/dor/tax-forms/business-tax-forms/](http://in.gov/dor/tax-forms/business-tax-forms/). You must send the completed form to the Indiana Department of Revenue. After your application is processed and approved, you will receive a certificate to display at your business location.

Once granted, the license will need to be renewed every two years. Please submit your application (Form TSOL-1) 30 days prior to the expiration of your existing license. Upon approval, you will receive a renewal license valid for another two years.

If you no longer have a business need for your Truck Stop Owner's License, please contact the department for instructions on how to close your account.

If you have additional questions or need further assistance, you can contact the department via email at [fetax@dor.in.gov](mailto:fetax@dor.in.gov) or via telephone at (317) 615-2630 from 8:15 a.m. to 4:30 p.m., Monday through Friday. If you have any other questions concerning this notice, please contact the Tax Policy Division at [taxpolicy@dor.in.gov](mailto:taxpolicy@dor.in.gov).

A handwritten signature in black ink that reads "Christopher Russell". The signature is written in a cursive, slightly slanted style.

Christopher W. Russell  
*General Counsel*  
Indiana Department of Revenue