Indiana Register

TITLE 45 DEPARTMENT OF STATE REVENUE

Change in Notice of Public Hearing LSA Document #14-146

The Department of State Revenue gives notice that the date of the public hearing for LSA Document #14-146, posted at 20140910-IR-045140146PRA, has been changed. The changed Notice of Public Hearing appears below:

Notice of Public Hearing

Under IC 4-22-2-24, notice is hereby given that on December 9, 2014, at 9:30 a.m., at the Indiana Government Center North, 100 North Senate Avenue, Room N248, Conference Room A, Indianapolis, Indiana, the Department of State Revenue will hold a public hearing on a proposed rule to amend 45 IAC 8.1-1-1 to update covered transactions, amend 45 IAC 8.1-1-2 to clarify tax on sample packages, amend 45 IAC 8.1-1-3 to clarify sales to the United States government, amend 45 IAC 8.1-1-16 concerning evidence of tax payment, amend 45 IAC 8.1-1-18 to delete superfluous language, amend 45 IAC 8.1-1-19 to delete superfluous language, amend 45 IAC 8.1-1-20 to clarify what packages must have tax stamps affixed, amend 45 IAC 8.1-1-23 to clarify name and address of owner and operator on vending machines, amend 45 IAC 8.1-1-25 to include a suit upon a bond under limited circumstances, amend 45 IAC 8.1-1-26 to clarify who the Department will sell tax stamps to, amend 45 IAC 8.1-1-27 to delete superfluous language, amend 45 IAC 8.1-1-28 to clarify the burden of proof concerning the exception to the stamping requirements, amend 45 IAC 8.1-1-29 to state when books, records, and papers are subject to inspection, amend 45 IAC 8.1-1-30 to update the requirement for filing a return, amend 45 IAC 8.1-1-31 to delete superfluous language, amend <u>45 IAC 8.1-1-40</u> to delete superfluous language, and repeal <u>45 IAC 8.1-1-4</u>, <u>45 IAC 8.1-1-5</u>, <u>45 IAC 8.1-1-6</u>, <u>45 IAC 8.1-1-7</u>, <u>45 IAC 8.1-1-8</u>, <u>45 IAC 8.1-1-9</u>, <u>45 IAC 8.1-1-10</u>, <u>45 IAC 8.1-1-10</u>, <u>45 IAC 8.1-1-10</u>, <u>45 IAC 8.1-1-12</u>, <u>45 IAC 8.1-1-12</u>, <u>45 IAC 8.1-1-13</u>, <u>45 IAC 8.1-1-14</u>, <u>45 IAC 8.1-1-15</u>, <u>45 IAC 8.1-1-17</u>, <u>45 IAC 8.1-1-21</u>, <u>45 IAC 8.1-1-22</u>, <u>45 IAC 8.1-1-24</u>, <u>45 IAC 8.1-1-32</u>, <u>45 IAC 8.1-1-33</u>, <u>45 IAC 8.1-1-35</u>, <u>45 IAC 8.1-1-37</u>, <u>45 IAC 8.1-1-38</u>, <u>45 IAC 8.1-1-39</u>, <u>45 IAC 8.1-1-41</u>, and <u>45 IAC 8.1-1-42</u>.

The proposed rule does not impose requirements or costs under IC 4-22-2-24(d)(3).

Copies of these rules are now on file at the Indiana Government Center North, 100 North Senate Avenue, Room N248 and Legislative Services Agency, Indiana Government Center North, 100 North Senate Avenue. Room N201, Indianapolis, Indiana and are open for public inspection.

> Michael J. Alley Commissioner Department of Revenue

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