

**INFORMATION BULLETIN #24**

**SALES TAX**

**DECEMBER, 2002**

**(Replaces Bulletin #24, dated May 1983)**

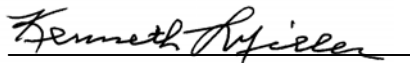
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**SUBJECT:** Application of Sales Tax to Merchandise Sold through Television and Radio Stations or Magazines and Newspapers

**REFERENCES:** IC 6-2.5-4, IC 6-2.5-8-1, 45 IAC 2.2-8

Whenever merchandise is offered for sale by means of customer orders to be placed with or mailed to television stations, radio stations, magazines or newspapers in Indiana, the seller thereof, no matter where located, is an Indiana Retail Merchant and must collect and remit Indiana Sales Tax on all merchandise sold through or by means of such orders, together with the sales tax on all other tangible personal property which the seller delivers in Indiana for use or consumption in this state.

Such sellers, prior to offering merchandise for sale by means of customer orders placed with or mailed to such stations or newspapers, must apply for and obtain an Indiana Registered Retail Merchant Certificate.



Kenneth L. Miller  
Commissioner