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**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 [45 IAC 8.1-1-40](#) to delete superfluous language, and repeal [45 IAC 8.1-1-4](#), [45 IAC 8.1-1-5](#), [45 IAC 8.1-1-6](#), [45 IAC 8.1-1-7](#), [45 IAC 8.1-1-8](#), [45 IAC 8.1-1-9](#), [45 IAC 8.1-1-10](#), [45 IAC 8.1-1-11](#), [45 IAC 8.1-1-12](#), [45 IAC 8.1-1-13](#), [45 IAC 8.1-1-14](#), [45 IAC 8.1-1-15](#), [45 IAC 8.1-1-17](#), [45 IAC 8.1-1-21](#), [45 IAC 8.1-1-22](#), [45 IAC 8.1-1-24](#), [45 IAC 8.1-1-32](#), [45 IAC 8.1-1-33](#), [45 IAC 8.1-1-34](#), [45 IAC 8.1-1-35](#), [45 IAC 8.1-1-36](#), [45 IAC 8.1-1-37](#), [45 IAC 8.1-1-38](#), [45 IAC 8.1-1-39](#), [45 IAC 8.1-1-41](#), and [45 IAC 8.1-1-42](#).

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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