INDIANA TAX COURT
Cases Transmitted
Week of 3/9/15

Name: MEB Leasing, LLC v. Indiana Dept. of State Revenue
Case No. 49T10-1503-TA-00011
Date Filed: 3/13/15
Attorneys: Louis M. Meiners, Jr.
Type of Tax: Sales & Use – Taxpayer challenges whether the Indiana Department of State Revenue erred when it determined that taxpayer did not demonstrate it was exempt from sales tax under Indiana Code 6-2.5-5-8 on its purchase of aircraft, which was acquired for the purpose of leasing in the ordinary course of its business. In the alternative, the taxpayer argues it is liable for only 1/3 of the sales tax, as it is a 1/3 owner of the aircraft.