Alcohol Permits

2025 Annual Treasurers Conference
Indiana State Board of Accounts

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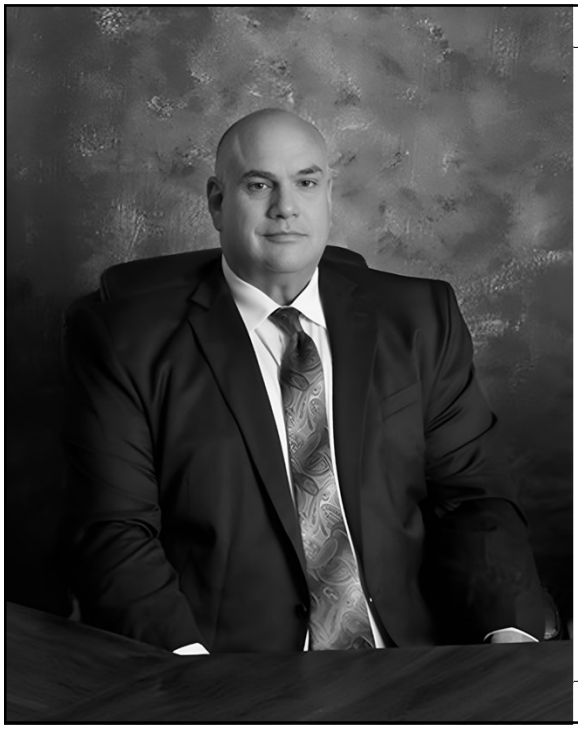

PAUL D. JOYCE, CPA
STATE EXAMINER

Indiana's State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.

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Indiana Code 7.1-3-21-15

"(a) This section does not apply to an employee's permit under IC 7.1-3-18-9.

(b) The commission shall not renew or transfer a wholesaler, retailer, dealer, or other permit of any type if the applicant:

(1) is seeking a renewal and the applicant has not paid all the property taxes under IC 6-1.1 and the innkeeper's tax under IC 6-9 that are due currently;

(2) is seeking a transfer and the applicant has not paid all the property taxes under IC 6-1.1 and innkeeper's tax under IC 6-9 for the assessment periods during which the transferor held the permit;"

Indiana Code 6-1.1-22-9

"(a) Except as provided in subsection (b), the property taxes assessed for a year under this article are due in two (2) equal installments on May 10 and November 10 of the following year."

Indiana Code 6-1.1-1-2

Sec. 2. "Assessment date" means the date on which tangible property is assessed and valued for purposes of collecting ad valorem property taxes imposed for that date. The term refers to the date specified in IC 6-1.1-2-1.5.

Indiana Code 6-1.1-2-1.5

"(a) Except as provided in subsection (b), the annual assessment date for tangible property is:

(1) March 1 in a year ending before January 1, 2016; and

(2) January 1 in a year beginning after December 31, 2015…"

PROPERTY TAX CLEARANCE SCHEDULE - FORM NO. 1
(For a ☐ Person ☐ Business ☐ Corporation)
State Form 1462 (R6 / 7-10)
Approved by State Board of Accounts, 2011
INDIANA ALCOHOL AND TOBACCO COMMISSION

Reset Form

ATC permit number

Expiration date *(month, day, year)*

Name of individual or company

If transfer, give former name of business

Mailing Address *(street and number of rural route)*

City | State | ZIP Code

Doing business as (DBA)

Permit location *(street address)*

City | State | ZIP Code

TYPE
(Check all that apply)

☐ New
☐ Renewal
☐ Transfer *(Check all that apply)*
☐ Ownership
☐ Location
☐ Stock

STATUS

☐ Permit escrow
☐ DBA change

I, Treasurer of _____ County, hereby certify that the person or company named above has paid all property taxes in 20_____ *(for 20_____ assessment)* and property taxes for all prior years, or is exempt from property tax by reason of _____

Signature of County Treasurer | Date *(month, day, year)*

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Transfer of an Alcoholic Beverage Commission Permit

- Request a transfer in July 2023.
- The applicant technically held the permit in July 2023, which falls in the assessment period of January 1, 2023 through December 31, 2023, with taxes due in two equal installments on May 10 and November 10, 2024.
- Technically it would appear that in order for the County Treasurer to certify on transfer, both the May and November 2024 would need to be paid.

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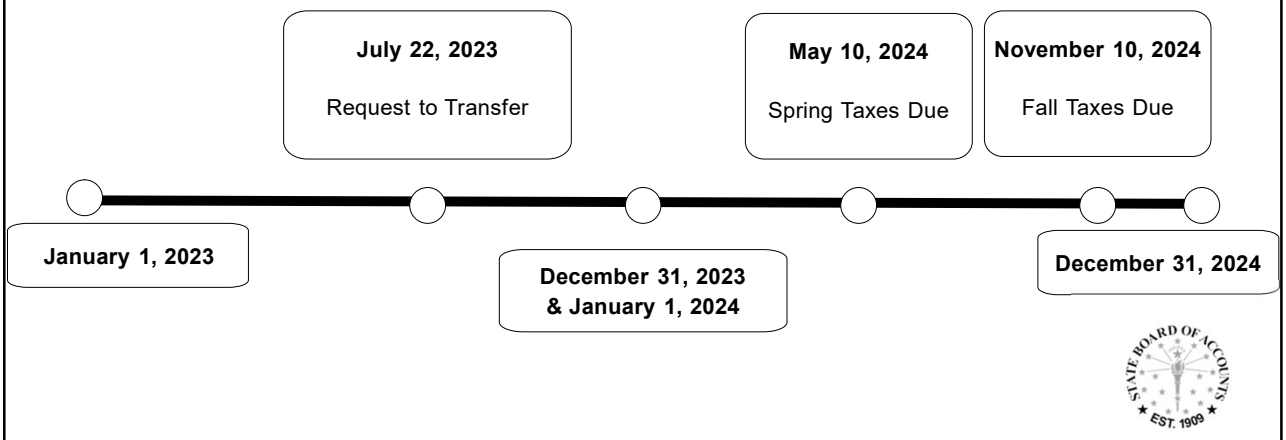
Transfer of Permit



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Renewal of an Alcoholic Beverage Commission Permit

- Renewal request in July 2025.
- Property taxes due currently.
- Due in two equal installments on May 10th and November 10th the following year.
- It would appear that in order for the County Treasurer to certify to the renewal that only the May 10, 2025 property taxes would need to be paid.

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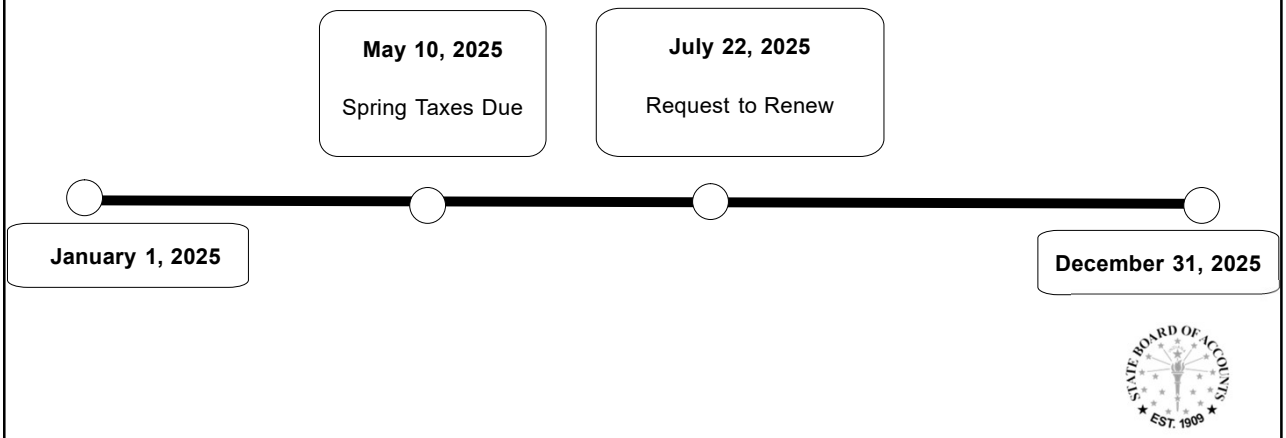
Renewal of Permit



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SBOA Guidance

County Bulletin Article "Liquor Permits", Volume Number 438, pages 3 and 4: https://www.in.gov/sboa/files/Counties-Bulletin-September-2023v2.pdf

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THANK YOU

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