

ARTICLE 19. CONTROLLED SUBSTANCE EXCISE TAX

Rule 1.	Definitions
Rule 2.	Imposition and Payment of the Tax
Rule 3.	Refunds and Credits
Rule 4.	Controlled Substance Tax Fund
Rule 5.	Penalties

Rule 1. Definitions

45 IAC 19-1-1	Applicability (Repealed)
45 IAC 19-1-2	"Controlled substance" defined (Repealed)
45 IAC 19-1-3	"Delivery" defined (Repealed)
45 IAC 19-1-4	"Department" defined (Repealed)
45 IAC 19-1-5	"Law enforcement agency" defined (Repealed)
45 IAC 19-1-6	"Manufacture" defined (Repealed)

45 IAC 19-1-1 Applicability (*Repealed*)

Sec. 1. (*Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: [20141112-IR-045140148FRA](#)*)

45 IAC 19-1-2 "Controlled substance" defined (*Repealed*)

Sec. 2. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

45 IAC 19-1-3 "Delivery" defined (*Repealed*)

Sec. 3. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

45 IAC 19-1-4 "Department" defined (*Repealed*)

Sec. 4. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

45 IAC 19-1-5 "Law enforcement agency" defined (*Repealed*)

Sec. 5. (*Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: [20141112-IR-045140148FRA](#)*)

45 IAC 19-1-6 "Manufacture" defined (*Repealed*)

Sec. 6. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

Rule 2. Imposition and Payment of the Tax

45 IAC 19-2-1	Imposition (Repealed)
45 IAC 19-2-2	Assessment (Repealed)
45 IAC 19-2-3	Payment (Repealed)

45 IAC 19-2-1 Imposition (*Repealed*)

Sec. 1. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

45 IAC 19-2-2 Assessment (*Repealed*)

Sec. 2. (*Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: [20141112-IR-045140148FRA](#)*)

45 IAC 19-2-3 Payment (Repealed)

Sec. 3. (Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: [20141112-IR-045140148FRA](#))

Rule 3. Refunds and Credits

[45 IAC 19-3-1](#)

Refunds (Repealed)

[45 IAC 19-3-2](#)

Credits (Repealed)

45 IAC 19-3-1 Refunds (Repealed)

Sec. 1. (Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: [20141112-IR-045140148FRA](#))

45 IAC 19-3-2 Credits (Repealed)

Sec. 2. (Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: [20141112-IR-045140148FRA](#))

Rule 4. Controlled Substance Tax Fund

[45 IAC 19-4-1](#)

Payment of awards (Repealed)

[45 IAC 19-4-2](#)

Method of payment (Repealed)

45 IAC 19-4-1 Payment of awards (Repealed)

Sec. 1. (Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: [20141112-IR-045140148FRA](#))

45 IAC 19-4-2 Method of payment (Repealed)

Sec. 2. (Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: [20141112-IR-045140148FRA](#))

Rule 5. Penalties

[45 IAC 19-5-1](#)

Civil penalties (Repealed)

[45 IAC 19-5-2](#)

Criminal penalties (Repealed)

45 IAC 19-5-1 Civil penalties (Repealed)

Sec. 1. (Repealed by Department of State Revenue; filed Oct 14, 2014, 3:26 p.m.: [20141112-IR-045140148FRA](#))

45 IAC 19-5-2 Criminal penalties (Repealed)

Sec. 2. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

*