

ARTICLE 10. SPECIAL FUEL TAX

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Rule 1. Definitions

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45 IAC 10-1-1 "Administrator" defined

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-2.5](#)

Sec. 1. "Administrator" means the administrative head of the Indiana department of state revenue or an authorized agent thereof. (*Department of State Revenue; Reg 6-6-2.1-103(a)(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 291; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-1-2 "Fuel oil distributor" defined (Repealed)

Sec. 2. (*Repealed by Department of State Revenue; filed Apr 30, 1986, 3:34 pm: 9 IR 2189*)

45 IAC 10-1-3 "Sale" defined

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-2.5](#)

Sec. 3. For purposes of this article, "sale" means the transfer of title for compensation. (*Department of State Revenue; Reg 6-6-2.1-103(b)(020); filed Jan 3, 1983, 2:29 p.m.: 6 IR 291; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-1-4 "Licensed special fuel dealer" defined (Repealed)

Sec. 4. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-1-5 "Licensed special fuel user" defined (Repealed)

Sec. 5. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-1-6 "Motor vehicle" defined

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5-16](#); [IC 9-18](#)

Sec. 6. (a) "Motor vehicle" means a vehicle that is propelled by an internal combustion engine or motor and is designed for highway use.

(b) Vehicles "designed for highway use" are vehicles primarily adapted for and engaged in highway transportation. All vehicles plated for general highway transportation or capable of being plated pursuant to Indiana law are presumed to be primarily adapted for and engaged in highway transportation.

(c) The term "motor vehicle" does not include vehicles not required to be registered under [IC 9-18](#), including the following vehicles when used entirely on private roadways:

- (1) Road construction or maintenance machinery.
- (2) Vehicles not capable of being plated pursuant to Indiana law.
- (3) A well-boring or well-drilling apparatus, ditch-digging apparatus, or other similar equipment that is occasionally operated or moved over public highways.
- (4) Vehicles that operate exclusively on rails.
- (5) Vehicles designed and operated primarily as farm implements for drawing farm machinery.
- (6) Tractors, plows, mowing machines, harvesters, Big A's, and other agricultural implements, including farm machinery when mounted and transported upon a trailer, when operated on a farm or when traveling upon public highways from one (1) field to another, or to or from places of repair, or supply.
- (7) Vehicles exclusively operated on private property and not engaged in highway transportation.

(d) The term "motor vehicle" includes vehicles with a common fuel reservoir for both locomotion along the highway and the operation of equipment with another commercial purpose. For purposes of [IC 6-6-2.5](#), "commercial purpose":

- (1) means the exchange of goods and services in contemplation of profit; and
- (2) includes nonproprietary functions of governmental agencies and not-for-profit organizations.

(Department of State Revenue; Reg 6-6-2.1-103(e)(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 291; filed Apr 30, 1986, 3:34 p.m.: 9 IR 2178; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-1-7 "Person" defined

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5-17](#)

Sec. 7. "Person" means any natural person, partnership, corporation, corporate subsidiary, joint venture, firm, association, a representative appointed by a court, or the state, or its political subdivision, or other legal entity. However, a corporate division shall not be considered a "person". (Department of State Revenue; Reg 6-6-2.1-103(f)(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 291; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-1-8 "Public highway" defined (Repealed)

Sec. 8. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

45 IAC 10-1-9 "Special fuel" defined

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-1.1-103](#); [IC 6-6-2.5-22](#)

Sec. 9. (a) "Special fuel" means all combustible gases and liquids except gasoline (as defined in [IC 6-6-1.1-103](#)), including biodiesel, blended biodiesel, and natural gas products, that are:

- (1) suitable for generation of power in an internal combustion engine; or
- (2) used exclusively for heating, industrial, and farm purposes other than for the operation of motor vehicles.

(b) For purposes of [IC 6-6-2.5](#), "special fuel" does not include:

- (1) gasoline (as defined in [IC 6-6-1.1-103](#));
- (2) gasohol;
- (3) ethanol produced, stored, or sold for the manufacture of or compounding or blending with gasoline;
- (4) alternative fuels;
- (5) kerosene; and
- (6) jet fuel (if the purchaser of the jet fuel has provided to the seller proof of the purchaser's federal jet fuel registration at or before the time of sale).

(Department of State Revenue; Reg 6-6-2.1-103(h)(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 292; filed Apr 30, 1986, 3:34 p.m.: 9 IR 2179; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-1-10 "Special fuel dealer" defined (Repealed)

Sec. 10. *(Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)*

45 IAC 10-1-11 "Special fuel dealer; sales through a self-service pump" defined (Repealed)

Sec. 11. *(Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)*

45 IAC 10-1-12 "Use" defined

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5](#)

Sec. 12. "Use" has the meaning set forth in 45 IAC 12-1-17. *(Department of State Revenue; Reg 6-6-2.1-103(j)(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 293; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))*

45 IAC 10-1-13 "Special fuel user" defined (Repealed)

Sec. 13. *(Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)*

45 IAC 10-1-14 "Special fuel user; leasing and rental of motor vehicles" defined (Repealed)

Sec. 14. *(Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)*

45 IAC 10-1-15 "Authorized unlicensed user" defined (Repealed)

Sec. 15. *(Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)*

45 IAC 10-1-16 "Taxable storage facility" defined (Repealed)

Sec. 16. *(Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)*

45 IAC 10-1-17 "Authorized unlicensed special fuel dealer" defined (Repealed)

Sec. 17. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-1-18 "Metered pump" defined

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5](#)

Sec. 18. For purposes of this article, "metered pump" means a stationary pump that is capable of metering the amount of special fuel dispensed from it. (Department of State Revenue; Reg 6-6-2.1-103(o)(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 295; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-1-19 "Supplier" defined (Repealed)

Sec. 19. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

Rule 2. Imposition of Tax

45 IAC 10-2-1	Special fuel tax; imposition (Repealed)
45 IAC 10-2-2	Dealer's liability (Repealed)
45 IAC 10-2-3	User's liability (Repealed)
45 IAC 10-2-4	Authorized unlicensed user's liability (Repealed)
45 IAC 10-2-5	Authorized unlicensed dealer's liability (Repealed)
45 IAC 10-2-6	Rate (Repealed)
45 IAC 10-2-7	Inventory tax (Repealed)
45 IAC 10-2-8	Collection of special fuel tax on the sale of biodiesel

45 IAC 10-2-1 Special fuel tax; imposition (Repealed)

Sec. 1. (Repealed by Department of State Revenue; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-2-2 Dealer's liability (Repealed)

Sec. 2. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-2-3 User's liability (Repealed)

Sec. 3. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-2-4 Authorized unlicensed user's liability (Repealed)

Sec. 4. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-2-5 Authorized unlicensed dealer's liability (Repealed)

Sec. 5. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-2-6 Rate (Repealed)

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

45 IAC 10-2-7 Inventory tax (Repealed)

Sec. 7. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

45 IAC 10-2-8 Collection of special fuel tax on the sale of biodiesel

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5-20](#); [IC 6-6-2.5-23](#)

Sec. 8. (a) For the purposes of this rule, a "biodiesel manufacturing plant" is a facility that is located in Indiana and is for the production of biodiesel.

(b) For the purposes of [IC 6-6-2.5-20](#), biodiesel is considered received when it is removed from a biodiesel manufacturing plant.

(c) For the purposes of [IC 6-6-2.5-23](#), a person that produces biodiesel or both biodiesel and blended biodiesel at a biodiesel manufacturing plant is considered a supplier.

(d) For the purposes of [IC 6-6-2.5](#), a person that produces biodiesel or both biodiesel and blended biodiesel at a biodiesel manufacturing plant must register with the department as a licensed supplier and collect special fuel tax in the manner outlined in [IC 6-6-2.5](#). (Department of State Revenue; 45 IAC 10-2-8; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

Rule 3. Exemptions

[45 IAC 10-3-1](#)

Special fuel sold for export

[45 IAC 10-3-2](#)

Special fuel sold to or used by the U.S. government

[45 IAC 10-3-3](#)

Special fuel sold to or used by post exchanges and federal reservations

[45 IAC 10-3-4](#)

Collection of tax permitted (Repealed)

[45 IAC 10-3-5](#)

Sales to a public transportation corporation

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Sales to public transit department

[45 IAC 10-3-7](#)

Sales to common carriers

[45 IAC 10-3-8](#)

Special fuel used for transportation, application of plant food materials or agricultural chemicals (Repealed)

[45 IAC 10-3-9](#)

Special fuel used in ready mix concrete trucks (Repealed)

[45 IAC 10-3-10](#)

Presumption of taxability; recordkeeping; exemption certificates

[45 IAC 10-3-11](#)

Proportional exemptions for special fuel used in motor vehicles with common fuel reservoirs

[45 IAC 10-3-12](#)

Sales by licensed special fuel dealers (Repealed)

[45 IAC 10-3-13](#)

Sales by authorized unlicensed dealers (Repealed)

45 IAC 10-3-1 Special fuel sold for export

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5-30](#)

Sec. 1. For the purposes of the exemption for exported fuel found in [IC 6-6-2.5-30](#)(a)(1), fuel purchased and placed into the fuel supply tank of a motor vehicle in Indiana and consumed outside the state shall not be considered "exported". (Department of State Revenue; Reg 6-6-2.1-301(1)(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 296; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-3-2 Special fuel sold to or used by the U.S. government

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5-30](#)

Sec. 2. Special fuel sold to the United States or an agency or instrumentality thereof, or placed into the fuel supply tank of a governmental motor vehicle, is exempt from the special fuel tax. (Department of State Revenue; Reg 6-6-2.1-301(2)(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 296; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-3-3 Special fuel sold to or used by post exchanges and federal reservations

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-2.5-30](#)

Sec. 3. Special fuel sold to a post exchange or other concessionaire located on a federal reservation within Indiana is exempt from the special fuel tax. (*Department of State Revenue; Reg 6-6-2.1-301(3)(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 296; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-3-4 Collection of tax permitted (Repealed)

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

45 IAC 10-3-5 Sales to a public transportation corporation

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-2.5-30](#); [IC 36-9-4](#)

Sec. 5. (a) Special fuel sold to a public transportation corporation established under [IC 36-9-4](#) is exempt from the special fuel tax so long as the special fuel is placed into the fuel supply tank of a motor vehicle operated by a public transportation corporation for the sole purpose of transporting persons for compensation within the Indiana territory of that corporation.

(b) A "public transportation corporation" is a municipally owned public transportation system that:

- (1) operates buses or other motor vehicles designed to carry more than six (6) passengers, not including the driver; and
- (2) operates over designated and definite routes within one (1) municipality and its suburban territory, or within and between two (2) or more municipalities located not more than ten (10) miles apart, and within their suburban territories.

(c) For purposes of this section, the "suburban territory of a municipality" consists of the areas within one (1) mile outside its corporate boundaries and one (1) additional mile for each fifty thousand (50,000) people in the municipality's population, or major fraction thereof.

(d) To qualify for this exemption, carriers must embark, transport, and disembark passengers within the Indiana territory of the public transportation corporation. Special fuel sold and delivered into the fuel supply tank of a motor vehicle operated by a public transportation corporation for the purpose of transporting persons over indefinite routes, or over definite and designated routes of which any portion of the routes are outside the corporation's Indiana territory, is subject to tax. (*Department of State Revenue; Reg 6-6-2.1-301(4)(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 296; errata, 6 IR 1250; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-3-6 Sales to public transit department

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-2.5-30](#)

Sec. 6. (a) Special fuel sold to a public transit department of a municipality is exempt from the special fuel tax provided that the special fuel is placed into the fuel supply tank of a motor vehicle operated by a public transit department for the sole purpose of transporting persons for compensation within a service area.

(b) The "service area" of a public transit department of a municipality is no more than five (5) miles outside the corporate limits of the municipality, and no part of which is outside Indiana.

(c) In order to qualify for this exemption, carriers must embark, transport, and disembark passengers within the service area of the municipality. Special fuel sold and delivered into the fuel supply tank of a motor vehicle operated by a public transit department for the purpose of transporting persons over routes of which any portion of the routes are more than five (5) miles outside the corporate limits of the municipality or outside Indiana, is subject to tax. (*Department of State Revenue; Reg 6-6-2.1-301(5)(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 297; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-3-7 Sales to common carriers

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5-30](#)

Sec. 7. (a) Special fuel sold to a common carrier is exempt from the special fuel tax, provided that the special fuel is placed into the fuel supply tank of a common carrier for the sole purpose of transporting passengers within a service area that is not larger than one (1) county and counties contiguous to that county, all of which are located in Indiana.

(b) For purposes of this section, the term "common carrier" means any person that holds itself out to the general public to engage in the transportation by motor vehicle of passengers for compensation, whether over regular or irregular routes. However, it shall not be construed to mean motor vehicles that are operated by public transportation corporations or public transit departments.

(c) In order to qualify for this exemption, common carriers must embark, transport, and disembark passengers within the service area of the common carrier. Special fuel sold and delivered into the fuel supply tank of a motor vehicle operated by a common carrier for the purpose of transporting persons over routes that are outside the service area of the common carrier is subject to tax. (*Department of State Revenue; Reg 6-6-2.1-301(6)(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 297; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-3-8 Special fuel used for transportation, application of plant food materials or agricultural chemicals (*Repealed*)

Sec. 8. (*Repealed by Department of State Revenue; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-3-9 Special fuel used in ready mix concrete trucks (*Repealed*)

Sec. 9. (*Repealed by Department of State Revenue; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-3-10 Presumption of taxability; recordkeeping; exemption certificates

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5-28](#); [IC 6-6-2.5-30](#); [IC 6-6-2.5-30.5](#)

Sec. 10. (a) It is a rebuttable presumption that all undyed or unmarked special fuel, or both, received in Indiana is presumed to be acquired for the operation of a motor vehicle.

(b) Every person who purchases special fuel and claims an exempt use for that fuel must keep adequate books and records so that the administrator may determine the amount of the person's special fuel tax liability and exempt use.

(c) A licensed special fuel supplier is not required to produce further evidence of exemption or nontaxability if the purchaser provides an exemption certificate that certifies, in a form prescribed by the administrator, that the acquisition of special fuel is exempt from the tax.

(d) A person must retain the books and records for a period of at least three (3) years after the date the final payment of the particular tax liability was due, unless the administrator consents to earlier destruction following an audit. In addition, if the limitation on assessments is extended beyond three (3) years for a particular tax liability, the person must retain the books and records until the assessment period is over. A person must allow inspection of the books, records, and returns by the administrator or authorized agents at all reasonable times. (*Department of State Revenue; Reg 6-6-2.1-301(020); filed Jan 3, 1983, 2:29 p.m.: 6 IR 298; filed Apr 30, 1986, 3:34 p.m.: 9 IR 2180; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-3-11 Proportional exemptions for special fuel used in motor vehicles with common fuel reservoirs

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-4.1](#); [IC 6-6-2.5-30](#)

Sec. 11. (a) A special fuel taxpayer is entitled to a proportional use exemption for tax paid on the use of special fuel for a commercial purpose when:

(1) the special fuel is placed into the fuel supply tank of the taxpayer's motor vehicle, which has a common fuel supply reservoir for both locomotion on a public highway and a commercial purpose;

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(2) the commercial purpose is exempt from the special fuel tax; and

(3) the person is the purchaser of the special fuel, and has paid the special fuel tax thereon.

For purposes of the exemption, the special fuel used for the commercial purpose other than locomotion of the motor vehicle must be used in Indiana.

(b) For purposes of subsection (a), proportional use exemptions shall be presumed to be in the following amounts for special fuel placed into the common fuel supply tank of the following vehicles and consumed on Indiana highways:

(1) For tank trucks, twenty-four percent (24%) of the special fuel used in the operation of pumping equipment and the engine propelling the motor vehicle.

(2) For sanitation trucks, forty-one percent (41%) of the special fuel used in the operation of refuse collection equipment and the engine propelling the motor vehicle.

(3) For refrigeration trucks, fifteen percent (15%) of the special fuel used in the operation of the refrigeration equipment and the engine propelling the motor vehicle.

(4) For mobile cranes, forty-two percent (42%) of the special fuel used in the operation of the crane and the engine propelling the motor vehicle.

(5) For bulk feed trucks, fifteen percent (15%) of the special fuel used in the operation of pumping equipment and the engine propelling the motor vehicle.

(6) For milk tank trucks, thirty percent (30%) of the special fuel used in the operation of pumping equipment and the engine propelling the motor vehicle.

(7) For lime spreader trucks, fifteen percent (15%) of the special fuel used in the operation of spreading equipment and the engine propelling the motor vehicle.

(8) For spray trucks, fifteen percent (15%) of the special fuel used in the operation of spraying equipment and the engine propelling the motor vehicle.

(9) For seeder trucks, fifteen percent (15%) of the special fuel used in the operation of seeding equipment and the engine propelling the motor vehicle.

(10) For leaf trucks, twenty percent (20%) of the special fuel used in the operation of shredding equipment and the engine propelling the motor vehicle.

(11) For boom trucks or block booms, twenty percent (20%) of the special fuel used in the operation of the boom equipment and the engine propelling the motor vehicle.

(12) For service trucks with a jackhammer or pneumatic drill, fifteen percent (15%) of the special fuel used in the operation of the jackhammer or pneumatic drill and the engine propelling the motor vehicle.

(13) For trucks with a power take-off hydraulic winch, twenty percent (20%) of the special fuel used in the operation of the hydraulic winch and the engine propelling the motor vehicle.

(14) For wreckers, ten percent (10%) of the special fuel used in the operation of the hoist and the engine propelling the motor vehicle.

(15) For semitractor wreckers, thirty-five percent (35%) of special fuel used in the operation of the hoist and the engine propelling the motor vehicle.

(16) For car carriers with a hydraulic winch, ten percent (10%) of special fuel used in the operation of the hydraulic winch and the engine propelling the motor vehicle.

(17) For dump trucks, twenty-three percent (23%) of special fuel used in the operation of the dump mechanism and the engine propelling the motor vehicle.

(18) For semitractor and dump trailer combinations (commonly referred to as dump trailers), fifteen percent (15%) of special fuel used in the operation of the dump mechanism and the engine propelling the motor vehicle.

(19) For semitractor and trailer combinations (commonly referred to as tank transports), fifteen percent (15%) of special fuel used in the operation of the pumping equipment and the engine propelling the motor vehicle.

(20) For pneumatic tank trucks, fifteen percent (15%) of special fuel used in the operation of the pumping equipment and the engine propelling the motor vehicle.

(21) For sanitation receptacle carriers (commonly referred to as sanitation dump trailers), fifteen percent (15%) of special fuel used in the operation of the winching or dumping mechanism and the engine propelling the motor vehicle.

(22) For line trucks or aerial lift trucks, twenty percent (20%) of special fuel used in the operation of the lift equipment and the engine propelling the motor vehicle.

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(23) For digger-derrick trucks, twenty percent (20%) of special fuel used in the operation of the other commercial equipment and the engine propelling the motor vehicle.

(24) For sewer cleaning trucks, sewer jets, or sewer vacuators, thirty-five percent (35%) of special fuel used in the operation of the cleaning equipment and the engine propelling the motor vehicle.

(25) For hot asphalt distribution trucks, ten percent (10%) of special fuel used in the operation of the distribution equipment and the engine propelling the motor vehicle.

(26) For snow plow trucks, ten percent (10%) of special fuel used in the operation of the plow and the engine propelling the motor vehicle.

(27) For carpet cleaning vans, fifteen percent (15%) of special fuel used in the operation of the cleaning equipment and the engine propelling the motor vehicle.

(28) For salt spreaders or dump trucks with spreaders, fifteen percent (15%) of special fuel used in the operation of the spreading equipment and the engine propelling the motor vehicle.

(29) For sweeper trucks, twenty percent (20%) of special fuel used in the operation of the sweeping equipment and the engine propelling the motor vehicle.

(30) For bookmobiles, twenty-five percent (25%) of special fuel used in the operation of other commercial equipment and the engine propelling the motor vehicle.

(31) For buses, ten percent (10%) of special fuel used in the operation of other commercial equipment and the engine propelling the motor vehicle.

(32) For fire trucks, forty-eight percent (48%) of special fuel used in the operation of other commercial equipment and the engine propelling the motor vehicle.

(33) For super suckers, ninety percent (90%) of special fuel used in the operation of other commercial equipment and the engine propelling the motor vehicle.

(34) For ready mix concrete trucks, thirty percent (30%) of special fuel used in the operation of the concrete mixing equipment and the engine propelling the motor vehicle.

(c) Notwithstanding the provisions of subsection (b), the administrator may grant a greater exemption to a taxpayer whose motor vehicles consume greater portions of fuel from a common fuel reservoir for a commercial purpose after:

(1) a showing by the taxpayer of the greater portions of special fuel used for the operation of equipment other than for locomotion on the public highway; and

(2) presentation of documents and information as requested by the administrator.

(d) Notwithstanding the provisions of subsection (b), the administrator may grant a proportional use exemption to a taxpayer whose vehicle is not listed in subsection (b) after:

(1) a showing by the licensed special fuel user or dealer of the portion of special fuel used for the operation of equipment other than for locomotion on the public highway; and

(2) presentation of documents and information as requested by the administrator.

(e) A vehicle mentioned in subsection (b), or that meets the requirements of subsection (c) or (d), may apply for a refund under this section as long as it meets one (1) of the following conditions:

(1) The vehicle has a declared gross weight twenty-six thousand (26,000) pounds or less.

(2) The vehicle is used in combination, and the gross weight or the declared gross weight of the combination twenty-six thousand (26,000) pounds or less.

(3) The vehicle has a declared gross weight greater than twenty-six thousand (26,000) pounds, but it is not required to be licensed under [IC 6-4.1](#).

(Department of State Revenue; Reg 6-6-2.1-301(030); filed Jan 3, 1983, 2:29 p.m.: 6 IR 298; filed Apr 30, 1986, 3:34 p.m.: 9 IR 2181; filed Mar 6, 1991, 2:20 p.m.: 14 IR 1370; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-3-12 Sales by licensed special fuel dealers (Repealed)

Sec. 12. *(Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)*

45 IAC 10-3-13 Sales by authorized unlicensed dealers (Repealed)

Sec. 13. *(Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)*

Rule 4. Licenses

45 IAC 10-4-1	Dealer's license requirements (Repealed)
45 IAC 10-4-2	Dealer's license; application (Repealed)
45 IAC 10-4-3	User license requirements (Repealed)
45 IAC 10-4-4	Fuel oil distributor's license (Repealed)
45 IAC 10-4-5	Application for fuel oil distributor's license (Repealed)
45 IAC 10-4-6	Bond of dealer and user licenses (Repealed)
45 IAC 10-4-7	Licenses; canceled bond
45 IAC 10-4-8	Bond increases; financial statement
45 IAC 10-4-9	Waiver of bond (Repealed)
45 IAC 10-4-10	Investigation of application
45 IAC 10-4-11	Issuance of license
45 IAC 10-4-12	Licenses nonassignable
45 IAC 10-4-13	Display of license
45 IAC 10-4-14	Cancellation of license
45 IAC 10-4-15	Cancellation of dealer's license (Repealed)
45 IAC 10-4-16	Cancellation of license on licensee's request; requisites
45 IAC 10-4-17	Cancellation of fuel user's and dealer's license; inactivity (Repealed)
45 IAC 10-4-18	Notice of license cancellation
45 IAC 10-4-19	Cancellation of bond; release of surety
45 IAC 10-4-20	Notice of bond cancellation; replacement bond (Repealed)

45 IAC 10-4-1 Dealer's license requirements *(Repealed)*

Sec. 1. *(Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)*

45 IAC 10-4-2 Dealer's license; application *(Repealed)*

Sec. 2. *(Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)*

45 IAC 10-4-3 User license requirements *(Repealed)*

Sec. 3. *(Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)*

45 IAC 10-4-4 Fuel oil distributor's license *(Repealed)*

Sec. 4. *(Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)*

45 IAC 10-4-5 Application for fuel oil distributor's license *(Repealed)*

Sec. 5. *(Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)*

45 IAC 10-4-6 Bond of dealer and user licenses *(Repealed)*

Sec. 6. *(Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)*

45 IAC 10-4-7 Licenses; canceled bond

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-2.5-46](#)

Sec. 7. (a) If a licensee's bond on file becomes canceled or otherwise invalid, the licensee must furnish the administrator with a bond satisfying the requirements provided by this article.

(b) The bond must be dated so that no lapse in time occurs between the effective date of the new bond and the date on which the previous bond became canceled or otherwise invalid.

(c) If the licensee fails to furnish a bond within the time period prescribed by the administrator, the licensee shall be subject to immediate license cancellation. (*Department of State Revenue; Reg 6-6-2.1-408(020); filed Jan 3, 1983, 2:29 p.m.: 6 IR 300; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-4-8 Bond increases; financial statement

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-2.5-45](#); [IC 6-6-2.5-46](#)

Sec. 8. (a) Periodically, the administrator may review a licensee's account to determine whether the licensee's bond on file is in an amount large enough to adequately cover the licensee's tax liability.

(b) If the administrator determines that the licensee's financial condition warrants the bond on file to be in a larger amount, the administrator may require the licensee to furnish such bond provided that such bond satisfies the requirements of section 7 of this rule.

(c) If the licensee fails to provide a bond within the time period prescribed by the administrator, the licensee may be subject to license cancellation in the same manner as prescribed by section 14 of this rule.

(d) The administrator may require an audited financial statement. (*Department of State Revenue; Reg 6-6-2.1-409(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 300; errata, 6 IR 1250; filed Apr 30, 1986, 3:34 p.m.: 9 IR 2182; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-4-9 Waiver of bond (Repealed)

Sec. 9. (*Repealed by Department of State Revenue; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-4-10 Investigation of application

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-2.5-42](#)

Sec. 10. (a) Prior to and after the administrator issues a license, the administrator shall make any investigation considered necessary for the enforcement of [IC 6-6-2.5](#).

(b) The administrator may contact a supplier of special fuel to determine a person's tax liability. (*Department of State Revenue; Reg 6-6-2.1-412(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 300; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-4-11 Issuance of license

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-2.5-50](#); [IC 6-6-2.5-52](#)

Sec. 11. Upon determining that the licensing requirements have been met, the department may issue the applicant a license to remain effective unless canceled under [IC 6-6-2.5](#). (*Department of State Revenue; Reg 6-6-2.1-412(020); filed Jan 3, 1983, 2:29 p.m.: 6 IR 300; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-4-12 Licenses nonassignable

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-2.5-52](#)

Sec. 12. A license issued under [IC 6-6-2.5](#) is not assignable and is valid only for the person in whose name it is issued. (*Department of State Revenue; Reg 6-6-2.1-413(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 300; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-4-13 Display of license

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-2.5-53](#)

Sec. 13. A license or a copy thereof issued to the licensee by the department shall be prominently displayed at each place in Indiana where the licensee is engaged in business. (*Department of State Revenue; Reg 6-6-2.1-414(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 301; filed Apr 30, 1986, 3:34 p.m.: 9 IR 2182; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-4-14 Cancellation of license

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-1.1-406](#); [IC 6-6-2.5](#); [IC 6-8.1-3-12](#); [IC 6-8.1-5-4](#)

Sec. 14. Except as otherwise provided, the administrator may, after a hearing, cancel or deny a license if the licensee does any of the following:

- (1) Files a false monthly report of the information required by [IC 6-6-2.5](#).
- (2) Fails or refuses to file a monthly report required by [IC 6-6-2.5](#).
- (3) Is determined to be operating illegally.
- (4) Fails or refuses to pay the full amount of the tax imposed by [IC 6-6-2.5](#) on or before the due date established by [IC 6-6-2.5-35](#).
- (5) Fails to file a surety bond, letter of credit, or cash deposit as required by [IC 6-6-1.1-406](#).
- (6) Fails to honor a subpoena issued by the department under [IC 6-8.1-3-12](#).
- (7) Fails or refuses to comply with the record keeping requirements or fails or refuses to allow inspection of records or fails or refuses to furnish copies of any federal returns filed as provided by [IC 6-8.1-5-4](#).
- (8) Knowingly breaks the seal on a pump sealed as ordered by the administrator pursuant to [IC 6-6-2.5-71](#).

(*Department of State Revenue; Reg 6-6-2.1-415(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 301; filed Apr 30, 1986, 3:34 p.m.: 9 IR 2182; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-4-15 Cancellation of dealer's license (*Repealed*)

Sec. 15. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

45 IAC 10-4-16 Cancellation of license on licensee's request; requisites

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-2.5-48](#)

Sec. 16. (a) Upon written request to the administrator by the licensee, the administrator may cancel a license effective sixty (60) days from the date of receipt of the written request.

(b) Prior to or after canceling a license, the administrator may make any necessary investigation to determine the amount of tax, penalty, and interest which has not been paid by the licensee to the administrator.

(c) A person whose license has been canceled must retain books and records for a period of at least three (3) years plus the current year after the effective date of cancellation. A person must allow inspection of the books, records, and returns by the administrator or its authorized agents at all reasonable times during this period. (*Department of State Revenue; Reg 6-6-2.1-416(010);*

filed Jan 3, 1983, 2:29 p.m.: 6 IR 301; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-4-17 Cancellation of fuel user's and dealer's license; inactivity (Repealed)

Sec. 17. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

45 IAC 10-4-18 Notice of license cancellation

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5-49](#)

Sec. 18. (a) For purposes of [IC 6-6-2.5-49](#), the licensee shall be given at least five (5) days notice of the hearing and proposed cancellation or denial:

(1) by registered mail;

(2) at the licensee's last known address.

(b) The licensee may appear at the time and place given in the notice to show cause why the license should not be canceled. (Department of State Revenue; Reg 6-6-2.1-415(030); filed Apr 30, 1986, 3:34 p.m.: 9 IR 2183; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-4-19 Cancellation of bond; release of surety

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5-48](#)

Sec. 19. (a) The surety of a licensee may cancel a bond issued to a licensee upon notifying the administrator.

(b) The cancellation shall be effective sixty (60) days after written notice is received by the administrator.

(c) The release does not affect any liability accruing before expiration of the sixty (60) day period. (Department of State Revenue; Reg 6-6-2.1-419(a)(010); filed Apr 30, 1986, 3:34 p.m.: 9 IR 2183; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-4-20 Notice of bond cancellation; replacement bond (Repealed)

Sec. 20. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

Rule 5. Monthly Reports; Payment of Tax

- [45 IAC 10-5-1](#) Monthly reports by users; filing requirements (Repealed)
- [45 IAC 10-5-2](#) Due date of user's monthly report (Repealed)
- [45 IAC 10-5-3](#) User's monthly tax payment (Repealed)
- [45 IAC 10-5-4](#) Monthly reports by dealers; filing requirements (Repealed)
- [45 IAC 10-5-5](#) Monthly reports by dealers; due date (Repealed)
- [45 IAC 10-5-6](#) Monthly reports by dealers; mileage factor (Repealed)
- [45 IAC 10-5-7](#) Monthly payment by suppliers; collection allowances
- [45 IAC 10-5-8](#) Payment of tax by authorized unlicensed user (Repealed)
- [45 IAC 10-5-9](#) Payment of tax by authorized unlicensed dealer (Repealed)
- [45 IAC 10-5-10](#) Payment of tax; improper collection (Repealed)
- [45 IAC 10-5-11](#) Collection agreement; authorization; effective date (Repealed)
- [45 IAC 10-5-12](#) Collection agreement; termination (Repealed)
- [45 IAC 10-5-13](#) Payment of tax; authorized unlicensed user's separate special fuel tax collection agreements (Repealed)
- [45 IAC 10-5-14](#) Authorized unlicensed dealer's separate special fuel tax collection agreements; payment of tax (Repealed)
- [45 IAC 10-5-15](#) Payment of tax; termination of special fuel tax collection agreement upon a licensed special

SPECIAL FUEL TAX

45 IAC 10-5-16	fuel dealer's license being cancelled (Repealed) Users subject to special fuel tax collection agreement; final report of gallonage on hand; payment of tax (Repealed)
45 IAC 10-5-17	Dealers subject to special fuel tax collection agreement; final report of gallonage on hand; payment of tax (Repealed)
45 IAC 10-5-18	Special fuel tax collection agreement; dealer as a party (Repealed)
45 IAC 10-5-19	Discontinuance of licensee's business

45 IAC 10-5-1 Monthly reports by users; filing requirements (Repealed)

Sec. 1. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-5-2 Due date of user's monthly report (Repealed)

Sec. 2. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-5-3 User's monthly tax payment (Repealed)

Sec. 3. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-5-4 Monthly reports by dealers; filing requirements (Repealed)

Sec. 4. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-5-5 Monthly reports by dealers; due date (Repealed)

Sec. 5. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-5-6 Monthly reports by dealers; mileage factor (Repealed)

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

45 IAC 10-5-7 Monthly payment by suppliers; collection allowances

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5](#)

Sec. 7. In order to compensate a licensed special fuel supplier or permissive supplier for collecting, reporting, and remitting the special fuel tax, a licensed special fuel supplier or permissive supplier is entitled to deduct a collection allowance if the tax is timely remitted. (Department of State Revenue; Reg 6-6-2.1-504(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 302; errata, 6 IR 1250; filed Apr 30, 1986, 3:34 p.m.: 9 IR 2184; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-5-8 Payment of tax by authorized unlicensed user (Repealed)

Sec. 8. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-5-9 Payment of tax by authorized unlicensed dealer (Repealed)

Sec. 9. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-5-10 Payment of tax; improper collection (Repealed)

SPECIAL FUEL TAX

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

45 IAC 10-5-11 Collection agreement; authorization; effective date (Repealed)

Sec. 11. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

45 IAC 10-5-12 Collection agreement; termination (Repealed)

Sec. 12. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

45 IAC 10-5-13 Payment of tax; authorized unlicensed user's separate special fuel tax collection agreements (Repealed)

Sec. 13. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-5-14 Authorized unlicensed dealer's separate special fuel tax collection agreements; payment of tax (Repealed)

Sec. 14. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 10-5-15 Payment of tax; termination of special fuel tax collection agreement upon a licensed special fuel dealer's license being cancelled (Repealed)

Sec. 15. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

45 IAC 10-5-16 Users subject to special fuel tax collection agreement; final report of gallonage on hand; payment of tax (Repealed)

Sec. 16. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

45 IAC 10-5-17 Dealers subject to special fuel tax collection agreement; final report of gallonage on hand; payment of tax (Repealed)

Sec. 17. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

45 IAC 10-5-18 Special fuel tax collection agreement; dealer as a party (Repealed)

Sec. 18. (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

45 IAC 10-5-19 Discontinuance of licensee's business

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5-54](#); [IC 6-6-2.5-55](#)

Sec. 19. (a) If a licensee ceases to do business in Indiana, the licensee must give written notice to the administrator at least fifteen (15) days before discontinuance.

(b) Any tax, penalty, and interest that was accrued under [IC 6-6-2.5](#) is due and payable at the time of discontinuance.

(c) A licensee who fails to notify the administrator is presumed to be operating in the business for which the license was issued, and therefore is subject to the reporting and remitting requirements of [IC 6-6-2.5](#).

(d) Upon discontinuance of the business, the licensee shall immediately surrender the license to the administrator and destroy all identification issued by the department under [IC 6-6-2.5-55](#). (Department of State Revenue; Reg 6-6-2.1-518(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 306; filed Apr 30, 1986, 3:34 p.m.: 9 IR 2186; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

Rule 6. Refund of Tax

45 IAC 10-6-1	Refund of tax or penalty erroneously paid (Repealed)
45 IAC 10-6-2	Refund claim; limitations (Repealed)
45 IAC 10-6-3	Loss or destruction of fuel; refund of tax paid (Repealed)
45 IAC 10-6-4	In case of loss, destruction; record keeping by licensee, authorized unlicensed dealer and user (Repealed)
45 IAC 10-6-5	Refund of tax paid by mistake
45 IAC 10-6-6	Refunds restricted (Repealed)

45 IAC 10-6-1 Refund of tax or penalty erroneously paid (Repealed)

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

45 IAC 10-6-2 Refund claim; limitations (Repealed)

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

45 IAC 10-6-3 Loss or destruction of fuel; refund of tax paid (Repealed)

Sec. 3. (Repealed by Department of State Revenue; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-6-4 In case of loss, destruction; record keeping by licensee, authorized unlicensed dealer and user (Repealed)

Sec. 4. (Repealed by Department of State Revenue; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-6-5 Refund of tax paid by mistake

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-2.5-32](#)

Sec. 5. A person is entitled to a refund without interest for the amount of any special fuel tax, which:
(1) due to a clerical error, was erroneously paid; and
(2) has been remitted to the department.

(Department of State Revenue; Reg 6-6-2.1-804(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 307; errata, 6 IR 1250; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-6-6 Refunds restricted (Repealed)

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

Rule 7. Tax Evasion; Sealing Pumps

45 IAC 10-7-1	Reward for tax evasion report (Repealed)
45 IAC 10-7-2	Sealing of pump; impoundment of vehicle or tank
45 IAC 10-7-3	Gallonge totalizers

45 IAC 10-7-1 Reward for tax evasion report (Repealed)

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

45 IAC 10-7-2 Sealing of pump; impoundment of vehicle or tank

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5-71](#)

Sec. 2. (a) The department may seal a special fuel or kerosene tank or pump, or impound any vehicle or tank that does not have a sealable pump, if:

(1) a person becomes delinquent in payment of any amount due under [IC 6-6-2.5](#);

(2) there is evidence that the revenue of a seller is in jeopardy;

(3) a person is operating without the license required by [IC 6-6-2.5](#); or

(4) a person is operating outside the authority granted by the administrator.

(b) Upon the department's sealing of a special fuel tank, a person is prohibited from withdrawing special fuel from the sealed tank. Furthermore, a person is prohibited from subsequently purchasing special fuel for bulk storage without the written consent of the department.

(c) The pumps may be sealed until all reports are filed, and the fees, interest, tax, and penalties imposed by [IC 6-6-2.5](#) are paid.

(d) Seals may only be removed by an authorized employee of the special fuel tax division or by a person receiving written approval from the department. (*Department of State Revenue; Reg 6-6-2.1-1007(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 307; filed Apr 30, 1986, 3:34 p.m.: 9 IR 2186; filed Dec 18, 2015, 3:40 p.m.: 20160113-IR-045140518FRA*)

45 IAC 10-7-3 Gallonage totalizers

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5-71](#)

Sec. 3. (a) Special fuel sellers shall allow the administrator to seal gallonage totalizers of metered pumps operated by or on behalf of the person selling special fuel or kerosene.

(b) If the department determines that a metered pump operated by or on behalf of a special fuel seller is without an effectively sealable gallonage totalizer, the special fuel seller shall, at the department's request:

(1) adapt the pump to the department's specifications so that it may be effectively sealed; or

(2) replace, in whole or in part, the pump, with a pump that employs an effectively sealable gallonage totalizer, as determined by the department.

(c) A special fuel seller's failure to comply with the department's request made under [IC 6-6-2.5-71](#) shall be considered evidence that the revenue of the special fuel seller is in jeopardy, upon which the department may seal the pumps of the special fuel seller pursuant to [IC 6-6-2.5-71](#).

(d) No person shall replace or change the totalizer on a metered special fuel pump without an authorized employee of the department present, except:

(1) upon malfunction or breakage of the totalizer; and

(2) written affidavit executed by the person who made the change or replacement and stating therein:

(A) the date and time of the change or replacement; and

(B) the reason for the change or replacement; and

(C) the old and new readings on the totalizer; and

(D) any other information that the department may reasonably request;

(3) by a person or company who is registered or registers with the department on a form prescribed by the department; or

(4) by the owner or operator of the metered pump.

(*Department of State Revenue; Reg 6-6-2.1-1011(010); filed Apr 30, 1986, 3:34 p.m.: 9 IR 2187; filed Dec 18, 2015, 3:40 p.m.: 20160113-IR-045140518FRA*)

Rule 8. Display of Facility (Repealed)

(*Repealed by Department of State Revenue; filed Dec 18, 2015, 3:40 p.m.: 20160113-IR-045140518FRA*)

Rule 9. Intentional Violation of Rules

[45 IAC 10-9-1](#)

Intentional failure to pay tax; offense (Repealed)

SPECIAL FUEL TAX

45 IAC 10-9-2	Intentional breakage of seal
45 IAC 10-9-3	Reckless or intentional violation; offense
45 IAC 10-9-4	Violation; offenses
45 IAC 10-9-5	Failure to collect tax from authorized unlicensed users or dealers; penalties (Repealed)
45 IAC 10-9-6	Display of tax rate

45 IAC 10-9-1 Intentional failure to pay tax; offense (Repealed)

Sec. 1. (Repealed by Department of State Revenue; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-9-2 Intentional breakage of seal

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5-71](#)

Sec. 2. A person not authorized by [IC 6-6-2.5](#) who knowingly:

(1) breaks a seal on a special fuel pump or tank;

(2) withdraws or removes special fuel from a sealed special fuel pump or tank; or

(3) fails or refuses to report meter readings on a special fuel pump or tank sealed under [IC 6-6-2.5-71](#);

commits a Level 6 felony. (Department of State Revenue; Reg 6-6-2.1-1207(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 308; filed Apr 30, 1986, 3:34 p.m.: 9 IR 2187; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-9-3 Reckless or intentional violation; offense

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5](#)

Sec. 3. (a) A person commits a Class B misdemeanor if a person:

(1) recklessly fails to file a report, return, or statement required by [IC 6-6-2.5](#);

(2) knowingly makes a false statement in a return or report to the administrator, or in connection with an application for the refund of any tax claimed to have been erroneously paid under [IC 6-6-2.5](#);

(3) knowingly collects a refund or pays a refund of tax on fuel actually placed into the fuel supply tank of a motor vehicle; or

(4) knowingly acts as a special fuel licensee without a license or authorization.

(b) A person who commits one (1) of the aforementioned offenses with the intent to evade the tax imposed by [IC 6-6-2.5](#) or to defraud this state commits a Level 6 felony.

(c) Each day during which a person acts as a special fuel licensee without a license constitutes a separate offense. (Department of State Revenue; Reg 6-6-2.1-1208(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 308; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-9-4 Violation; offenses

Authority: [IC 6-8.1-3-3](#)

Affected: [IC 6-6-2.5](#)

Sec. 4. (a) A person who recklessly violates a provision of [IC 6-6-2.5](#) for which no specific penalty is provided commits a Class C infraction.

(b) A person who commits such offenses with the intent to evade the tax imposed by [IC 6-6-2.5](#) and to defraud the state commits a Level 6 felony. (Department of State Revenue; Reg 6-6-2.1-1212(010); filed Jan 3, 1983, 2:29 p.m.: 6 IR 308; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))

45 IAC 10-9-5 Failure to collect tax from authorized unlicensed users or dealers; penalties (Repealed)

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

45 IAC 10-9-6 Display of tax rateAuthority: [IC 6-8.1-3-3](#)Affected: [IC 6-6-2.5-35](#)

Sec. 6. Special fuel suppliers, permissive suppliers, and all persons selling special fuel shall state the rate of tax separately from the price of the special fuel on all sales or delivery slips, bills, invoices, and statements that indicate the price of special fuel except when the special fuel is sold through a metered pump. (*Department of State Revenue; Reg 6-6-2.1-1214(010); filed Apr 30, 1986, 3:34 p.m.: 9 IR 2187; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

Rule 10. Delivery Reports; Collection of Tax[45 IAC 10-10-1](#)

Report of deliveries

[45 IAC 10-10-2](#)

Collection and payment by dealer (Repealed)

[45 IAC 10-10-3](#)

Payment by user (Repealed)

[45 IAC 10-10-4](#)

Notice of delivery by dealer (Repealed)

45 IAC 10-10-1 Report of deliveriesAuthority: [IC 6-8.1-3-3](#)Affected: [IC 6-6-2.5-60](#)

Sec. 1. (a) Reports of all special fuel deliveries in Indiana shall be made to the administrator by:

- (1) common, contract, or private carriers transporting special fuel in interstate or intrastate commerce;
- (2) persons transporting special fuel in any manner from outside Indiana to a point in Indiana other than a refinery or terminal; and
- (3) persons engaged in transporting special fuel in Indiana for others.
- (b) The reports of all deliveries of special fuel in Indiana shall be made under oath.
- (c) The reports of all deliveries of special fuel in Indiana shall be made monthly on forms prescribed by the administrator.
- (d) The reports of all deliveries of special fuel in Indiana shall disclose:
 - (1) the name and address of the person to whom deliveries of special fuel have actually been made; and
 - (2) the name and address of the originally named consignee, if special fuel has been delivered to a person other than the original consignee; and
 - (3) the point of origin, point of delivery, date of delivery, number and initials of each tank car, and number of gallons contained in each car, if the special fuel has been shipped by rail; and
 - (4) the name of the product and number of gallons contained in the boat, barge, or vessel, if the special fuel has been shipped by water; and
 - (5) the license plate number and number of gallons contained in each tank truck, if the special fuel has been shipped by motor truck; or
 - (6) the manner in which the special fuel has been delivered if the delivery was other than described in this section; and
 - (7) such additional information relating to special fuel shipments as the administrator may reasonably require.

(*Department of State Revenue; Reg 6-6-2.1-604(010); filed Apr 30, 1986, 3:34 p.m.: 9 IR 2188; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-10-2 Collection and payment by dealer (Repealed)

Sec. 2. (*Repealed by Department of State Revenue; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-10-3 Payment by user (Repealed)

Sec. 3. (*Repealed by Department of State Revenue; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#)*)

45 IAC 10-10-4 Notice of delivery by dealer (Repealed)

SPECIAL FUEL TAX

Sec. 4. *(Repealed by Department of State Revenue; filed Dec 18, 2015, 3:40 p.m.: [20160113-IR-045140518FRA](#))*

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