

TITLE 45 DEPARTMENT OF STATE REVENUE

ARTICLE 1. GROSS INCOME TAX

[Rule 1.](#)

General Provisions

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Sec. 1. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722; filed Oct 16, 1998, 3:45 p.m.: 22 IR 718, eff Jan 1, 1999; errata, 22 IR 2006)

45 IAC 1-1-2 Gross income tax division defined (Repealed)

Sec. 2. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722; filed Oct 16, 1998, 3:45 p.m.: 22 IR 718, eff Jan 1, 1999; errata, 22 IR 2006)

45 IAC 1-1-3 Treasurer defined (Repealed)

Sec. 3. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722; filed Oct 16, 1998, 3:45 p.m.: 22 IR 718, eff Jan 1, 1999; errata, 22 IR 2006)

45 IAC 1-1-4 Director defined (Repealed)

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45 IAC 1-1-5 Tax year defined (Repealed)

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45 IAC 1-1-6 Tax period defined (Repealed)

Sec. 6. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722; filed Oct 16, 1998, 3:45 p.m.: 22 IR 718, eff Jan 1, 1999; errata, 22 IR 2006)

45 IAC 1-1-7 Taxpayer defined (Repealed)

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45 IAC 1-1-8 Receipts defined (Repealed)

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45 IAC 1-1-9 Receipt of gross income defined (Repealed)

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45 IAC 1-1-10 Constructive receipts defined (Repealed)

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45 IAC 1-1-11 Retail merchant defined (Repealed)

Sec. 11. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 718, eff Jan 1, 1999)

45 IAC 1-1-12 Retail merchant's certificate; effect (Repealed)

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 (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 1-1-13 Selling at retail defined (Repealed)

Sec. 13. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 718, eff Jan 1, 1999)

45 IAC 1-1-14 Selling at retail distinguished from retail sales (Repealed)

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45 IAC 1-1-15 Service charges related to sale (Repealed)

Sec. 15. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 718, eff Jan 1, 1999)*

45 IAC 1-1-16 Withholding agent defined (Repealed)

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45 IAC 1-1-18 Payment of tax by buyer (Repealed)

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45 IAC 1-1-19 Trade, business and commerce defined (Repealed)

Sec. 19. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 718, eff Jan 1, 1999)*

45 IAC 1-1-20 Property defined (Repealed)

Sec. 20. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 718, eff Jan 1, 1999)*

45 IAC 1-1-21 Capital assets defined (Repealed)

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45 IAC 1-1-22 Taxation of income from real property or capital asset sales (Repealed)

Sec. 22. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 718, eff Jan 1, 1999)*

45 IAC 1-1-23 Income from prizes, premiums, awards, or games of chance; deductions (Repealed)

Sec. 23. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 718, eff Jan 1, 1999)*

45 IAC 1-1-24 Income from insurance proceeds (Repealed)

Sec. 24. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 718, eff Jan 1, 1999)*

45 IAC 1-1-25 Income from judgments or settlements (Repealed)

Sec. 25. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 718, eff Jan 1, 1999)*

45 IAC 1-1-26 Interest defined (Repealed)

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Sec. 27. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

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Sec. 28. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-29 Distinction between lease and sale (Repealed)

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Sec. 41. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

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Sec. 42. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

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Sec. 43. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-44 Liquidation of subsidiary into parent (Repealed)

Sec. 44. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-45 Notes; retail installment contracts; conditional sales contracts (Repealed)

Sec. 45. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-46 Withdrawal of deposits; interest (Repealed)

Sec. 46. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-47 Goods sold on consignment (Repealed)

Sec. 47. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-48 Franchise operations (Repealed)

Sec. 48. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-49 Business situs defined (Repealed)

Sec. 49. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-50 Out-of-state business of Indiana residents (Repealed)

Sec. 50. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-51 Intangibles; business situs; commercial domicile (Repealed)

Sec. 51. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-52 Deduction for bad debts (Repealed)

Sec. 52. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-53 Commissions between real estate brokers (Repealed)

Sec. 53. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-54 Receipts by agents (Repealed)

Sec. 54. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-55 Sale of collateral realty (Repealed)

Sec. 55. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-56 Gifts (Repealed)

Sec. 56. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-57 Electric cooperatives (Repealed)

Sec. 57. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-58 Contributions of capital; issue of stock (Repealed)

Sec. 58. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-59 Gross earnings; conditional sales contracts (Repealed)

Sec. 59. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-60 Gross earnings of banks, trust companies, and loan associations (Repealed)

Sec. 60. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 1-1-61 Gross earnings of brokers and dealers (Repealed)

Sec. 61. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-62 Gross earnings of investment companies (Repealed)

Sec. 62. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 1-1-63 Creditor leasing companies (Repealed)

Sec. 63. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-64 Life or health and hospitalization insurance companies (Repealed)

Sec. 64. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-65 Underwriting income of life or health and hospitalization insurers (Repealed)

Sec. 65. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-66 Investment income of life or health and hospitalization insurers (Repealed)

Sec. 66. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-67 Miscellaneous income of life or health and hospitalization insurers *(Repealed)*

Sec. 67. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-68 Example and explanation of life, health and hospitalization insurer's schedule *(Repealed)*

Sec. 68. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-69 Fire and casualty insurance companies *(Repealed)*

Sec. 69. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-70 Premium income of fire and casualty insurance companies *(Repealed)*

Sec. 70. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-71 Investment income of fire and casualty insurance companies *(Repealed)*

Sec. 71. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-72 Miscellaneous income of fire and casualty insurance companies *(Repealed)*

Sec. 72. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-73 Deduction of policy liability of fire and casualty insurance companies *(Repealed)*

Sec. 73. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-74 Farmers' mutual insurance companies; income and deductions *(Repealed)*

Sec. 74. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-75 Gross earnings of grain dealers *(Repealed)*

Sec. 75. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-76 Price controls on grain and soybeans *(Repealed)*

Sec. 76. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-77 Gross earnings of wholesale grocers *(Repealed)*

Sec. 77. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-78 Retail food establishment defined *(Repealed)*

Sec. 78. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-79 Gross earnings and deductions of retail food service establishments *(Repealed)*

Sec. 79. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-80 Soft-water companies (Repealed)

Sec. 80. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-81 Livestock dealers (Repealed)

Sec. 81. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-82 Burial organizations (Repealed)

Sec. 82. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-83 Levy of tax on residents (Repealed)

Sec. 83. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-84 Levy of tax on nonresidents (Repealed)

Sec. 84. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-85 Schedule of rates (Repealed)

Sec. 85. (Repealed by Department of State Revenue; filed Feb 18, 1997, 4:00 p.m.: 20 IR 1722)

45 IAC 1-1-86 Wholesale sales rate; definitions (Repealed)

Sec. 86. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-87 Display advertising rate (Repealed)

Sec. 87. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-88 Retail sales rate (Repealed)

Sec. 88. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-89 Vending machine sales rate (Repealed)

Sec. 89. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-90 Laundry and dry cleaner rates (Repealed)

Sec. 90. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-91 Laundry and dry cleaner agent rates (Repealed)

Sec. 91. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-92 Self-service laundry rates (Repealed)

Sec. 92. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-93 Linen, towel and uniform service rates *(Repealed)*

Sec. 93. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-94 Utility rates *(Repealed)*

Sec. 94. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-95 Gross earnings tax rate *(Repealed)*

Sec. 95. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-96 Services rate *(Repealed)*

Sec. 96. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-97 Retail merchant service charges rate *(Repealed)*

Sec. 97. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-98 Dealer reimbursements rate *(Repealed)*

Sec. 98. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-99 Finance charge rate defined *(Repealed)*

Sec. 99. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-100 Contractor rate defined *(Repealed)*

Sec. 100. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-101 Contractors; alternative tax computation *(Repealed)*

Sec. 101. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-102 Contracts for materials, labor, and expenses *(Repealed)*

Sec. 102. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-103 Contracts for labor only *(Repealed)*

Sec. 103. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-104 Suppliers of materials to contractors *(Repealed)*

Sec. 104. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-105 Subcontracts for labor and materials *(Repealed)*

Sec. 105. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-106 Builder's supervising agent rate (Repealed)

Sec. 106. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-107 Capital assets defined; disposal and transfer of capital assets (Repealed)

Sec. 107. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-108 Retail sales defined; tax rate (Repealed)

Sec. 108. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-109 Coin-operated machines (Repealed)

Sec. 109. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-110 Real estate sales rate (Repealed)

Sec. 110. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-111 Corporate advertising gross receipts rate (Repealed)

Sec. 111. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-112 Other income (Repealed)

Sec. 112. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-113 Payment of tax on receipts from real property sales (Repealed)

Sec. 113. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-114 Exempt transfers of real estate (Repealed)

Sec. 114. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-115 Segregation of receipts taxable at different rates (Repealed)

Sec. 115. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-116 \$1000 deduction (Repealed)

Sec. 116. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-117 Deduction for returnable container deposits (Repealed)

Sec. 117. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-118 Exemption for interstate commerce (Repealed)

Sec. 118. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-119 Interstate sale of goods to out-of-state buyer (Repealed)

Sec. 119. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-120 Interstate sale of goods to Indiana buyer (Repealed)

Sec. 120. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-121 Services in interstate commerce (Repealed)

Sec. 121. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-122 Interstate sale of Indiana real estate (Repealed)

Sec. 122. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-123 Interstate transportation (Repealed)

Sec. 123. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-124 Interstate communications (Repealed)

Sec. 124. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-125 Imported goods (Repealed)

Sec. 125. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-126 Rental of tangible personal property in Indiana (Repealed)

Sec. 126. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-127 Tax exempt government obligations (Repealed)

Sec. 127. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-128 Tax collection by agent (Repealed)

Sec. 128. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-129 Sales to United States government (Repealed)

Sec. 129. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-130 Exemption for life insurance proceeds (Repealed)

Sec. 130. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-131 Exemption for property damage insurance receipts (Repealed)

Sec. 131. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-132 Nonprofit organizations (Repealed)

Sec. 132. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-133 Purposes of exempt organizations (Repealed)

Sec. 133. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-134 Income of partially exempt organizations (Repealed)

Sec. 134. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-135 Nonexempt nonprofit organizations (Repealed)

Sec. 135. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-136 Sales to exempt organizations (Repealed)

Sec. 136. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-137 Returns of partially exempt organizations (Repealed)

Sec. 137. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-138 Annual report; exemption application (Repealed)

Sec. 138. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-139 Exempt athletic exhibitions (Repealed)

Sec. 139. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-140 Exemption for insurance companies (Repealed)

Sec. 140. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-141 Exemption for excise taxes (Repealed)

Sec. 141. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-142 Condemnation receipts (Repealed)

Sec. 142. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-143 Exchange of personal property; deduction of encumbrances (Repealed)

Sec. 143. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-144 Motor vehicle dealer exchanges (Repealed)

Sec. 144. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-145 Interstate truck transportation (Repealed)

Sec. 145. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-146 Unrelated business income of nonprofit organizations (Repealed)

Sec. 146. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-147 Real estate mortgages (Repealed)

Sec. 147. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-148 Mortgages intended to avoid taxes (Repealed)

Sec. 148. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-149 Public transportation corporations (Repealed)

Sec. 149. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-150 Taxation of state and subdivisions (Repealed)

Sec. 150. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-151 Governmental and proprietary functions (Repealed)

Sec. 151. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-152 Governmental interdepartmental receipts (Repealed)

Sec. 152. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-153 Sales to state and subdivisions (Repealed)

Sec. 153. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-154 Returns by governmental units (Repealed)

Sec. 154. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-155 Partnerships, joint ventures, and pools having corporate members (Repealed)

Sec. 155. *(Repealed by Department of State Revenue; filed May 13, 1993, 5:00 p.m.: 16 IR 2346)*

45 IAC 1-1-155.1 Partnership income (Repealed)

Sec. 155.1. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-156 Exemption of corporate member immaterial (Repealed)

Sec. 156. *(Repealed by Department of State Revenue; filed May 13, 1993, 5:00 p.m.: 16 IR 2346)*

45 IAC 1-1-157 Tiered partnerships, joint ventures or pools *(Repealed)*

Sec. 157. *(Repealed by Department of State Revenue; filed May 13, 1993, 5:00 p.m.: 16 IR 2346)*

45 IAC 1-1-158 Returns by partnerships, joint ventures, and pools *(Repealed)*

Sec. 158. *(Repealed by Department of State Revenue; filed May 13, 1993, 5:00 p.m.: 16 IR 2346)*

45 IAC 1-1-159 Exemption for distributions to members of partnerships, joint ventures, or pools *(Repealed)*

Sec. 159. *(Repealed by Department of State Revenue; filed May 13, 1993, 5:00 p.m.: 16 IR 2346)*

45 IAC 1-1-159.1 Distributive share of a corporate partner *(Repealed)*

Sec. 159.1. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-160 Returns by fiduciaries *(Repealed)*

Sec. 160. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-161 Proof of fiduciary status *(Repealed)*

Sec. 161. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-162 Business trusts as taxpayers *(Repealed)*

Sec. 162. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-163 Corporate consolidated returns *(Repealed)*

Sec. 163. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-164 Election to file consolidated return; permission to discontinue *(Repealed)*

Sec. 164. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-165 Filing member of affiliated group of corporation *(Repealed)*

Sec. 165. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-166 Tax year of affiliated group; intercompany receipts; exemption *(Repealed)*

Sec. 166. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-167 Intercompany receipts; double deduction prohibited *(Repealed)*

Sec. 167. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-168 Quarterly returns for affiliated group members *(Repealed)*

Sec. 168. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-169 Tax liability of members of affiliated group (Repealed)

Sec. 169. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-170 Consolidated returns for other taxes not required (Repealed)

Sec. 170. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-171 Quarterly gross income tax returns and payments (Repealed)

Sec. 171. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-172 Annual gross income tax returns; credit for quarterly payments (Repealed)

Sec. 172. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-173 Return forms (Repealed)

Sec. 173. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-174 Filing of reprints and reproductions of forms (Repealed)

Sec. 174. (Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)

45 IAC 1-1-175 Extensions of time for filing annual return (Repealed)

Sec. 175. (Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)

45 IAC 1-1-176 Segregation of receipts taxable at different rates (Repealed)

Sec. 176. (Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)

45 IAC 1-1-177 Correction of returns (Repealed)

Sec. 177. (Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)

45 IAC 1-1-178 Payment with returns (Repealed)

Sec. 178. (Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)

45 IAC 1-1-179 Assessments when collections jeopardized (Repealed)

Sec. 179. (Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)

45 IAC 1-1-180 Penalties and interest (Repealed)

Sec. 180. (Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)

45 IAC 1-1-181 Examination of returns by department (Repealed)

Sec. 181. (Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)

45 IAC 1-1-182 Overpayment; refunds; interest *(Repealed)*

Sec. 182. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)*

45 IAC 1-1-183 Notice and demand for payment of deficiencies and interest *(Repealed)*

Sec. 183. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)*

45 IAC 1-1-184 Penalty and interest for negligent failure to pay tax *(Repealed)*

Sec. 184. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)*

45 IAC 1-1-185 Penalty and interest for fraud *(Repealed)*

Sec. 185. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)*

45 IAC 1-1-186 Penalty and interest for failure to timely file or pay *(Repealed)*

Sec. 186. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)*

45 IAC 1-1-187 Penalty for failure to file; return by department *(Repealed)*

Sec. 187. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)*

45 IAC 1-1-188 Time limitation for deficiency assessments *(Repealed)*

Sec. 188. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)*

45 IAC 1-1-189 Sufficiency of filing to start limitations period *(Repealed)*

Sec. 189. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)*

45 IAC 1-1-190 Notice of proposed assessment; protest *(Repealed)*

Sec. 190. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)*

45 IAC 1-1-191 Procedure and hearing for protested proposed assessments *(Repealed)*

Sec. 191. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)*

45 IAC 1-1-192 Agreed extension of time for assessment *(Repealed)*

Sec. 192. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)*

45 IAC 1-1-193 Warrants for collection of taxes; levy *(Repealed)*

Sec. 193. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)*

45 IAC 1-1-194 Collection fee for sheriffs *(Repealed)*

Sec. 194. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)*

45 IAC 1-1-195 Failure to provide inventory or statement *(Repealed)*

Sec. 195. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 545)*

45 IAC 1-1-196 Civil suit for collection *(Repealed)*

Sec. 196. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-197 Injunction against delinquent taxpayer *(Repealed)*

Sec. 197. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-198 Receivership for collection *(Repealed)*

Sec. 198. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-199 Remedies; cumulative *(Repealed)*

Sec. 199. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-200 List of unsatisfied warrants *(Repealed)*

Sec. 200. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-201 Employment of collection attorneys *(Repealed)*

Sec. 201. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-202 Refund petition *(Repealed)*

Sec. 202. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-203 Time limitation on refund claims *(Repealed)*

Sec. 203. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-204 Content of refund claim *(Repealed)*

Sec. 204. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-205 Examination of refund claim; additional assessments *(Repealed)*

Sec. 205. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-206 Hearing on refund claim *(Repealed)*

Sec. 206. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-207 Civil suit for refund *(Repealed)*

Sec. 207. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-208 Interest on refunds *(Repealed)*

Sec. 208. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-209 Information returns *(Repealed)*

Sec. 209. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-210 Filing requirements for information returns *(Repealed)*

Sec. 210. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-211 Identification numbers on information returns *(Repealed)*

Sec. 211. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-212 Penalties for failure to file information returns *(Repealed)*

Sec. 212. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-213 Withholding of gross income tax *(Repealed)*

Sec. 213. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-214 Nonresident contractor defined *(Repealed)*

Sec. 214. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-215 Taxable services of nonresident contractor *(Repealed)*

Sec. 215. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-216 Withholding agent defined *(Repealed)*

Sec. 216. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-217 Returns and payments by withholding agents *(Repealed)*

Sec. 217. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-218 Penalties for violation of withholding requirements *(Repealed)*

Sec. 218. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-219 Withholding by governmental units *(Repealed)*

Sec. 219. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-220 Tax year *(Repealed)*

Sec. 220. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-221 Permitted accounting methods *(Repealed)*

Sec. 221. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-222 Limited confidentiality of taxpayer information *(Repealed)*

Sec. 222. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-223 Corporate dissolution and tax payment *(Repealed)*

Sec. 223. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-224 Taxpayer's duty to keep and disclose records *(Repealed)*

Sec. 224. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-225 False records prohibited *(Repealed)*

Sec. 225. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-226 Penalties for tax evasion *(Repealed)*

Sec. 226. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-227 Waiver of prosecution *(Repealed)*

Sec. 227. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-228 Rulemaking powers; distribution of rules and forms *(Repealed)*

Sec. 228. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 546)*

45 IAC 1-1-229 Investigations by department; cooperation *(Repealed)*

Sec. 229. *(Repealed by Department of State Revenue; filed Oct 1, 1987, 1:30 pm: 11 IR 547)*

45 IAC 1-1-230 Severability of statutes and rules *(Repealed)*

Sec. 230. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

45 IAC 1-1-231 Airport development zones *(Repealed)*

Sec. 231. *(Repealed by Department of State Revenue; filed Oct 16, 1998, 3:45 p.m.: 22 IR 719, eff Jan 1, 1999)*

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