

ARTICLE 12. GASOLINE TAX

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Rule 1. Definitions

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45 IAC 12-1-1 "Administrator" defined (Repealed)

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 (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

45 IAC 12-1-2 "Dealer" defined (Repealed)

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 (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

45 IAC 12-1-3 "Department" defined (Repealed)

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 (Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))

45 IAC 12-1-4 "Distributor" defined

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

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

Sec. 4. (a) For purposes of [IC 6-6-1.1](#), "distributor" means a person that receives gasoline, as defined in section 15 of this rule, in Indiana, and subsequently distributes the gasoline by tank car, tank truck, or transport.

(b) "Distributor" does not include the United States government, its instrumentalities, or its agencies unless their inclusion is permitted under the constitution and laws of the United States. (Department of State Revenue; Reg 6-6-1.1-103(d)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2311; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#))

45 IAC 12-1-5 "Licensed distributor" defined

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

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

Sec. 5. Unless otherwise provided, "licensed distributor" means a person that holds an unrevoked, temporary or permanent distributor's license. (*Department of State Revenue; Reg 6-6-1.1-103(e)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2311; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-1-6 "Marine facility" defined (Repealed)

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 (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

45 IAC 12-1-7 "Gasoline" defined (Repealed)

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 (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

45 IAC 12-1-8 "Motor vehicle" defined

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

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

Sec. 8. (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 the following vehicles that are not designed to permit its mobile use on public highways:

- (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, a ditch-digging apparatus, or other similar equipment.
- (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, 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 6-6-1.1](#), "commercial purpose":

- (1) is 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 6-6-1.1-103(h)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2312; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-1-9 "Person" defined

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

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

Sec. 9. "Person" means a natural person, a partnership, a corporation, a corporate subsidiary, a joint venture, a firm, an association, or a representative appointed by a court, 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 6-6-1.1-103(i)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2312; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-1-10 "Public highway" defined (Repealed)

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

45 IAC 12-1-11 "Taxable marine facility" defined

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

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

Sec. 11. (a) For purposes of [IC 6-6-1.1](#), "taxable marine facility" means a boat livery located on an Indiana lake.

(b) For purposes of [IC 6-6-1.1](#), an Indiana lake is an inland body or pool of standing or placid water, located wholly within the state of Indiana, formed either through natural processes or created artificially in whole or in part by manmade structures, including all flood control and water storage reservoirs, and may or may not be characterized by inlet and outlet streams.

(c) The landward limit of lakes is defined by the intersection of the water surface of the lake with the surrounding land and with the bed of inlet streams, whenever the water surface is at the established legal level or average normal level of natural lakes, or at the highest normal operating level of artificial lakes. (*Department of State Revenue; Reg 6-6-1.1-103(k)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2312; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-1-12 "Taxicab" defined (Repealed)

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

45 IAC 12-1-13 "Terminal" defined (Repealed)

Sec. 13. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

45 IAC 12-1-14 "Refinery or terminal operator" defined

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

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

Sec. 14. For purposes of [IC 6-6-1.1](#), "refinery or terminal operator" means the person that by ownership or contractual agreement is charged with the responsibility and physical control over the operation of the refinery or terminal located in Indiana. (*Department of State Revenue; Reg 6-6-1.1-103(n)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2313; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-1-15 "Receive" defined

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

Affected: [IC 6-6-1.1-103](#); [IC 6-6-1.1-305](#)

Sec. 15. (a) For purposes of [IC 6-6-1.1](#), "receive" means the action from which a person's gasoline tax liability to the administrator arises.

(b) Except as provided in [IC 6-6-1.1-305](#), only when a person has used gasoline without paying or incurring tax liability to their supplier has that person received gasoline. (*Department of State Revenue; Reg 6-6-1.1-103(o)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2313; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-1-16 "Acquire" defined

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

Affected: [IC 6-6-1.1-103](#); [IC 6-6-1.1-305](#)

GASOLINE TAX

Sec. 16. (a) For purposes of [IC 6-6-1.1](#), "acquire" means the use of gasoline except in those instances where gasoline is received.

(b) Except as provided in [IC 6-6-1.1-305](#), a person has acquired gasoline only when the person has used gasoline upon paying or incurring tax liability to their supplier. (*Department of State Revenue; Reg 6-6-1.1-103(p)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2313; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-1-17 "Use" defined

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

Affected: [IC 6-6-1.1-103](#); [IC 6-6-1.1-201](#)

Sec. 17. (a) For purposes of [IC 6-6-1.1](#), "use" means:

(1) the exercise of rights or powers over gasoline in this state incident to the ownership of that gasoline by each person to whom rights or powers exist;

(2) the keeping or retention of gasoline in this state for any purpose by each person to whom rights or powers exist; or

(3) the consumption, depletion, or other expenditure of gasoline in this state, except for destruction, loss, evaporation, or shrinkage.

(b) For purposes of [IC 6-6-1.1](#), the term "use" only applies to transactions where gasoline is transferred or otherwise used outside a refinery, terminal, or pipeline. (*Department of State Revenue; 45 IAC 12-1-17; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

Rule 2. Imposition of Tax

[45 IAC 12-2-1](#)

Imposition of tax

[45 IAC 12-2-2](#)

Imposition of tax; payment of tax by a licensed distributor; invoiced or billed gallonage

[45 IAC 12-2-3](#)

Imposition of tax; ultimate burden of tax

[45 IAC 12-2-4](#)

Time considered received; withdrawal from in-state refinery or terminal; event identified

[45 IAC 12-2-5](#)

Time considered received; withdrawal from in-state refinery or terminal

[45 IAC 12-2-6](#)

Time considered received; withdrawal from in-state refinery or terminal; presumption of destination

[45 IAC 12-2-7](#)

Withdrawal from refinery or terminal; distribution requirement

[45 IAC 12-2-8](#)

Time considered received; imported gasoline placed into storage; event identified

[45 IAC 12-2-9](#)

Time considered received; imported gasoline placed into storage

[45 IAC 12-2-10](#)

Time considered received; destruction of imported gasoline

[45 IAC 12-2-11](#)

Time considered received; imported gasoline; used directly from transport; event identified

[45 IAC 12-2-12](#)

Time considered received; imported gasoline; used directly from transport (Repealed)

[45 IAC 12-2-13](#)

Time considered received; imported gasoline; transport by licensed distributor; event identified

[45 IAC 12-2-14](#)

Time considered received; imported gasoline; transport by licensed distributor (Repealed)

[45 IAC 12-2-15](#)

Time considered received; in-state gasoline produced or blended; event identified

[45 IAC 12-2-16](#)

Time considered received; in-state gasoline produced or blended (Repealed)

[45 IAC 12-2-17](#)

Time considered received; in-state gasoline not covered by [IC 6-6-1.1-202](#) through [IC 6-6-1.1-206](#); event identified

[45 IAC 12-2-18](#)

Time considered received; in-state gasoline not covered by 6-6-1.1-202 through 6-6-1.1-206 (Repealed)

[45 IAC 12-2-19](#)

Imported gasoline; motor vehicle fuel supply tank

45 IAC 12-2-1 Imposition of tax

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-1.1-201](#)

Sec. 1. (a) Except as otherwise provided, a tax known as the gasoline tax is imposed upon the use of all gasoline in this state.

(b) All gasoline used in this state is considered to have been received or acquired. (*Department of State Revenue; Reg 6-6-1.1-201(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2313; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-2-2 Imposition of tax; payment of tax by a licensed distributor; invoiced or billed gallonage

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-1.1-201](#)

Sec. 2. (a) A licensed distributor shall initially pay to the administrator the tax imposed upon the invoiced or billed gallonage of all gasoline received by the licensed distributor in this state, less any deductions authorized by [IC 6-6-1.1](#).

(b) "Invoiced gallonage" or "billed gallonage" means either the gross or net gallons received by a licensed distributor.

(c) The licensed distributor shall not, subsequent to an election, change the basis upon which tax liability is calculated without the prior approval of the administrator.

(d) For purposes of this section, an invoice or a document, including a bill-of-lading, manifest or pipeline ticket, or exchange statement, which reflects the amount of gallonage transferred in a transaction, is considered an invoice. The absence of an invoice or a document in a transaction does not preclude the licensed distributor's gasoline tax liability. (*Department of State Revenue; Reg 6-6-1.1-201(020); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2314; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-2-3 Imposition of tax; ultimate burden of tax

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-1.1-201](#)

Sec. 3. (a) Except as otherwise provided, a licensed distributor shall add the per gallon amount of tax to the selling price of each gallon of gasoline that is received by the licensed distributor and is subsequently sold in this state.

(b) The per gallon amount of tax is charged to and collected from each subsequent gasoline dealer so that the ultimate consumer bears the burden of tax.

(c) A gasoline dealer that sells gasoline through a stationary metered pump must include the gasoline tax in the selling price of the gasoline posted on the pump. (*Department of State Revenue; Reg 6-6-1.1-201(030); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2314; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-2-4 Time considered received; withdrawal from in-state refinery or terminal; event identified

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-1.1-202](#)

Sec. 4. Gasoline is considered received at the time the gasoline is withdrawn in the event that the following conditions are met:

(1) Gasoline is stored in an in-state refinery or terminal.

(2) As a result of a transaction, gasoline is withdrawn by the purchaser, or for the account of the purchaser, and is:

(A) subsequently used by the purchaser in this state; or

(B) immediately transferred to a destination in this state other than another in-state refinery or terminal.

(*Department of State Revenue; Reg 6-6-1.1-202(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2314; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-2-5 Time considered received; withdrawal from in-state refinery or terminal

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-1.1-202](#)

GASOLINE TAX

Sec. 5. (a) Except as otherwise provided, gasoline withdrawn from an in-state refinery or terminal, for delivery or transportation to or for the account of a person that does not hold a valid distributor's license, is received by the owner at the time the gasoline is withdrawn.

(b) Except as otherwise provided, gasoline withdrawn from an in-state refinery or terminal, for delivery or transportation to or for the account of a licensed distributor is received by the licensed distributor, to whom or for whose account the gasoline is delivered or transported at the time the gasoline is withdrawn. (*Department of State Revenue; Reg 6-6-1.1-202(020); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2314; errata, 7 IR 579; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-2-6 Time considered received; withdrawal from in-state refinery or terminal; presumption of destination

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

Affected: [IC 6-6-1.1-202](#)

Sec. 6. Gasoline which is withdrawn from an in-state refinery or terminal is presumed to be withdrawn for sale or use in this state, or for transfer to a destination in this state other than another in-state refinery or terminal. (*Department of State Revenue; Reg 6-6-1.1-202(030); filed Sep 19, 1983, 2:23 pm: 6 IR 2315*)

45 IAC 12-2-7 Withdrawal from refinery or terminal; distribution requirement

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

Affected: [IC 6-6-1.1-202](#)

Sec. 7. A person that obtains gasoline withdrawn from a refinery or terminal but does not subsequently sell and distribute the gasoline to other commercial accounts by tank car, tank truck, or transport is not a distributor as defined by 45 IAC 12-1-4. (*Department of State Revenue; Reg 6-6-1.1-202(040); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2315; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-2-8 Time considered received; imported gasoline placed into storage; event identified

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

Affected: [IC 6-6-1.1-203](#)

Sec. 8. Gasoline which is imported into this state and placed in storage at a place other than a refinery or terminal is received at the time the gasoline is unloaded in this state. (*Department of State Revenue; Reg 6-6-1.1-203(010); filed Sep 19, 1983, 2:23 pm: 6 IR 2315*)

45 IAC 12-2-9 Time considered received; imported gasoline placed into storage

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

Affected: [IC 6-6-1.1-205](#)

Sec. 9. (a) Gasoline is considered received by the licensed distributor for whom the gasoline is being imported when it is imported into this state by tank car, tank truck, transport, or other motor vehicle, to or for the account of a licensed distributor, and is subsequently placed into storage at a place other than a refinery or terminal.

(b) In instances where gasoline is being imported to or for the account of a person other than a licensed distributor and [IC 6-6-1.1-205](#) is not applicable, gasoline is considered received by the person for whom the gasoline is being imported when it is imported into this state by tank car, tank truck, transport, or other motor vehicle, and is subsequently placed into storage at a place other than a refinery or terminal. (*Department of State Revenue; Reg 6-6-1.1-203(020); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2316; errata, 6 IR 2416; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-2-10 Time considered received; destruction of imported gasoline

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

Affected: [IC 6-6-1.1-203](#)

GASOLINE TAX

Sec. 10. In the event gasoline is imported into this state by tank car, tank truck, transport or other motor vehicle, and is lost or destroyed in this state, in whole or in part, prior to being unloaded and placed into storage, the entire load of gasoline is considered received at the time the gasoline is destroyed or lost by the person who would have received the gasoline had the destruction not occurred. (*Department of State Revenue; Reg 6-6-1.1-203(030); filed Sep 19, 1983, 2:23 pm: 6 IR 2316*)

45 IAC 12-2-11 Time considered received; imported gasoline; used directly from transport; event identified

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

Affected: [IC 6-6-1.1-204](#)

Sec. 11. Gasoline imported into this state by tank car, tank truck, transport, or other motor vehicle, which is withdrawn from, consumed, or used by the transport unit, in whole or in part, before being placed into storage, is received at the time the gasoline is used by the person that would have received the gasoline under sections 8 through 10 of this rule or section 13 of this rule had the gasoline not been withdrawn or consumed before being delivered into storage. (*Department of State Revenue; Reg 6-6-1.1-204(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2317; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-2-12 Time considered received; imported gasoline; used directly from transport (*Repealed*)

Sec. 12. (*Repealed by Department of State Revenue; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-2-13 Time considered received; imported gasoline; transport by licensed distributor; event identified

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

Affected: [IC 6-6-1.1-205](#)

Sec. 13. Gasoline imported into this state by a licensed distributor that is sold and delivered in this state directly to a person other than a licensed distributor is received by the licensed distributor that imported the gasoline at the time the gasoline is delivered. (*Department of State Revenue; Reg 6-6-1.1-205(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2317; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-2-14 Time considered received; imported gasoline; transport by licensed distributor (*Repealed*)

Sec. 14. (*Repealed by Department of State Revenue; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-2-15 Time considered received; in-state gasoline produced or blended; event identified

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

Affected: [IC 6-6-1.1-206](#)

Sec. 15. Gasoline produced, compounded, or blended in this state at a place other than a refinery or terminal is considered received by the person blending the product at the time the blended product is produced, compounded, or blended to the extent of the non-gasoline compound, provided that the gasoline tax has been paid on the gasoline purchased for the blending process. (*Department of State Revenue; Reg 6-6-1.1-206(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2317; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-2-16 Time considered received; in-state gasoline produced or blended (*Repealed*)

Sec. 16. (*Repealed by Department of State Revenue; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-2-17 Time considered received; in-state gasoline not covered by [IC 6-6-1.1-202](#) through [IC 6-6-1.1-206](#); event identified

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

Affected: [IC 6-6-1.1-207](#)

GASOLINE TAX

Sec. 17. In instances where gasoline is acquired in this state by any person and the gasoline tax has not been remitted to the state, the gasoline will be considered to have been received by the person that acquired the gasoline. However, this section shall not apply in instances where the use of gasoline is exempt under 45 IAC 12-3-1 through 45 IAC 12-3-5. (*Department of State Revenue; Reg 6-6-1.1-207(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2318; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-2-18 Time considered received; in-state gasoline not covered by 6-6-1.1-202 through 6-6-1.1-206 (Repealed)

Sec. 18. (*Repealed by Department of State Revenue; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-2-19 Imported gasoline; motor vehicle fuel supply tank

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

Affected: [IC 6-6-1.1-208](#)

Sec. 19. (a) Gasoline purchased and placed into the fuel supply tank of a motor vehicle outside Indiana, which is subsequently brought into Indiana in the fuel supply tank of that vehicle, is exempt from the tax imposed under [IC 6-6-1.1](#).

(b) For purposes of [IC 6-6-1.1](#), the "fuel supply tank" of a motor vehicle is the usual and ordinary tank from which gasoline is withdrawn exclusively for the operation of that motor vehicle. (*Department of State Revenue; Reg 6-6-1.1-208(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2318; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

Rule 3. Exemptions

[45 IAC 12-3-1](#)

Exemptions: exported gasoline

[45 IAC 12-3-2](#)

Exemptions: sales to United States government

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

Exemptions: consumption by licensed distributor

[45 IAC 12-3-4](#)

Exemption: gasoline lost or destroyed

[45 IAC 12-3-5](#)

Exemption: gasoline lost or destroyed; receipt prior to delivery (Repealed)

[45 IAC 12-3-6](#)

Application for exemption permit; persons eligible

[45 IAC 12-3-7](#)

Application for exemption permit; form; surety bond; conditions (Repealed)

45 IAC 12-3-1 Exemptions: exported gasoline

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

Affected: [IC 6-6-1.1-301](#)

Sec. 1. (a) Gasoline exported from Indiana to another state, territory, foreign country, or other jurisdiction is exempt from the tax imposed by [IC 6-6-1.1](#).

(b) Transactions where gasoline is sold to a person other than a licensed distributor for export are not exempt.

(c) Gasoline transported from Indiana in a fuel supply tank of a motor vehicle is not exempt. (*Department of State Revenue; Reg 6-6-1.1-301(1)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2318; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-3-2 Exemptions: sales to United States government

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

Affected: [IC 6-6-1.1-301](#)

Sec. 2. (a) Gasoline sold to the United States government, an agency of the United States government, or an instrumentality of the United States government is exempt.

(b) Gasoline sold to a person acting on behalf of or contracted with the United States government or an instrumentality of the United States government, or both, is not afforded this exemption. (*Department of State Revenue; Reg 6-6-1.1-301(2)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2318; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-3-3 Exemptions: consumption by licensed distributor

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

Affected: [IC 6-6-1.1-301](#)

Sec. 3. (a) Gasoline used by a licensed distributor for a purpose other than the generation of power for the propulsion of motor vehicles upon public highways is exempt.

(b) For purposes of this subsection, the term "use" has the meaning as provided in 45 IAC 12-1-17(a)(3). (*Department of State Revenue; Reg 6-6-1.1-301(4)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2319; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-3-4 Exemption: gasoline lost or destroyed

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

Affected: [IC 6-6-1.1-301](#)

Sec. 4. (a) As a general rule, gasoline received by a licensed distributor and thereafter lost or destroyed except by evaporation, shrinkage, or unknown cause, while the distributor is still the owner, is exempt.

(b) Gasoline received by a licensed distributor before delivery, and thereafter lost or destroyed except by evaporation, shrinkage, or an unknown cause, is exempt provided that a subsequent person has not incurred gasoline tax liability for the product.

(c) Gasoline is considered lost or destroyed if it is a result of theft, leakage, fire, an accident, an explosion, lightning, a flood, a storm, an act of war, a public enemy, or other like cause. (*Department of State Revenue; Reg 6-6-1.1-301(5)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2319; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-3-5 Exemption: gasoline lost or destroyed; receipt prior to delivery (*Repealed*)

Sec. 5. (*Repealed by Department of State Revenue; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-3-6 Application for exemption permit; persons eligible

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

Affected: [IC 6-6-1.1-302](#); [IC 6-6-1.1-303](#)

Sec. 6. (a) The following persons may apply to the administrator for an exemption permit:

(1) A person that operates an airport in Indiana where gasoline is sold for the exclusive purpose of propelling aircraft engines or motors.

(2) A person engaged at an airport in the business of selling gasoline in Indiana for exclusive use in aircraft engines or motors.

(3) A person in Indiana that operates a marine facility, except a taxable marine facility, and sells gasoline at that facility for the exclusive purpose of propelling motorboat engines.

(4) A person engaged at a marine facility, except a taxable marine facility, in the business of selling gasoline in Indiana for exclusive use in motorboat engines.

(b) Having satisfied the requirements of this section, a person must still meet the requirements set forth in [IC 6-6-1.1-303](#) prior to the administrator's approval of the application. (*Department of State Revenue; Reg 6-6-1.1-302(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2319; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-3-7 Application for exemption permit; form; surety bond; conditions (*Repealed*)

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

Rule 4. License to Distributor

[45 IAC 12-4-1](#)

License to distributor; requirement

[45 IAC 12-4-2](#)

License to distributor; failure to obtain; application of regulation

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45 IAC 12-4-3	License to distributor; application; contents
45 IAC 12-4-4	License to distributor; foreign corporation (Repealed)
45 IAC 12-4-5	Bond; filing requirements (Repealed)
45 IAC 12-4-6	Bond increases; hearing; new bond or rider
45 IAC 12-4-7	Release of surety of distributor's bond; notice; new bond; cancellation of license (Repealed)
45 IAC 12-4-8	Annual financial statement; bond amount requirement
45 IAC 12-4-9	Temporary license; investigation; conditions and requirements
45 IAC 12-4-10	Temporary license; extension
45 IAC 12-4-11	Permanent license; minimum gallonage; Indiana based distributor
45 IAC 12-4-12	Permanent license; minimum gallonage; non-Indiana based distributor
45 IAC 12-4-13	No permanent license; insufficient gallonage; Indiana based distributor (Repealed)
45 IAC 12-4-14	License nonassignable; new license
45 IAC 12-4-15	Cancellation of distributor's license; grounds; notice; hearing
45 IAC 12-4-16	Cancellation of distributor's license for inactiveness; notice (Repealed)

45 IAC 12-4-1 License to distributor; requirement

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

Affected: [IC 6-6-1.1-206](#); [IC 6-6-1.1-207](#)

Sec. 1. (a) Except as provided in [IC 6-6-1.1-206](#), a person must be licensed as a gasoline distributor in Indiana to receive gasoline in Indiana and pay the gasoline tax to the administrator.

(b) Except as provided in [IC 6-6-1.1-207](#), persons not licensed as distributors in Indiana must pay the gasoline tax to their suppliers upon acquisition of this product.

(c) For purposes of this section and section 15 of this rule, the term "supplier" means a person or distributor that sells gasoline in Indiana. (*Department of State Revenue; Reg 6-6-1.1-401(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2320; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-4-2 License to distributor; failure to obtain; application of regulation

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

Affected: [IC 6-6-1.1-401](#); [IC 6-6-1.1-504](#)

Sec. 2. As provided in 45 IAC 12-5-7, a person that acts as a distributor in this state but fails to obtain the license required by [IC 6-6-1.1](#) is subject to the provisions of [IC 6-6-1.1](#) as if the person holds the license. (*Department of State Revenue; Reg 6-6-1.1-401(020); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2320; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-4-3 License to distributor; application; contents

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

Affected: [IC 6-6-1.1](#)

Sec. 3. (a) A person desiring to become licensed as a distributor in Indiana must file with the administrator a sworn application containing the following information:

- (1) The name under which the distributor will transact business in Indiana.
- (2) The applicant's principal place of business.
- (3) The name and complete residence address of the owner or the names and addresses of the partners, if the applicant is a partnership, or the names and addresses of the principal officers, if the applicant is a corporation or association.
- (4) Other information the administrator reasonably requires.

(b) A person may not operate as a distributor in Indiana without first satisfying the requirements set forth in [IC 6-6-1.1-404](#) through [IC 6-6-1.1-406](#) and [IC 6-6-1.1-410](#), and without first being issued a license by the administrator under [IC 6-6-1.1-411](#). (*Department of State Revenue; Reg 6-6-1.1-402(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2320; filed Dec 12, 2023, 2:27 p.m.:*

[20240110-IR-045230448FRA](#))

45 IAC 12-4-4 License to distributor; foreign corporation (Repealed)

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

45 IAC 12-4-5 Bond; filing requirements (Repealed)

Sec. 5. (Repealed by Department of State Revenue; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#))

45 IAC 12-4-6 Bond increases; hearing; new bond or rider

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

Affected: [IC 6-6-1.1-408](#)

Sec. 6. (a) The administrator may propose an increase in the amount of a licensed distributor's current bond, letter of credit, or cash deposit if the administrator has deemed the current amount to be insufficient to ensure payment to the state of the tax, penalty, and interest for which the licensed distributor is or may become liable.

(b) If the licensed distributor does not comply with the administrator's proposal within a reasonable time after receiving notice of the proposed bond, letter of credit, or cash deposit increase, the administrator shall notify the licensed distributor in writing of a hearing to allow the licensed distributor to dispute the proposed increase.

(c) The administrator shall give the licensed distributor at least fifteen (15) days written notice of the hearing.

(d) If after a hearing the administrator determines that an increase is warranted, the licensed distributor shall submit a new bond or rider, letter of credit, or cash deposit in the amount determined by the administrator.

(e) The new bond or rider must meet the requirements set forth in section 5 of this rule.

(f) If the new bond or rider, letter of credit, or cash deposit required under this section is unsatisfactory or not furnished within the time prescribed, the administrator shall cancel the distributor's license. (Department of State Revenue; Reg 6-6-1.1-408(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2320; filed Apr 30, 1986, 3:32 p.m.: 9 IR 2189; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#))

45 IAC 12-4-7 Release of surety of distributor's bond; notice; new bond; cancellation of license (Repealed)

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

45 IAC 12-4-8 Annual financial statement; bond amount requirement

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

Affected: [IC 6-6-1.1-410](#)

Sec. 8. The administrator may require a distributor to furnish annual financial statements to determine if a change is required in the amount of a distributor's bond, letter of credit, or cash deposit. (Department of State Revenue; Reg 6-6-1.1-410(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2321; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#))

45 IAC 12-4-9 Temporary license; investigation; conditions and requirements

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

Affected: [IC 6-6-1.1-411](#); [IC 6-8.1-5-4](#)

Sec. 9. (a) The administrator may make an investigation necessary once an application has been properly filed.

(b) Once all conditions have been met under [IC 6-6-1.1](#), including payment of fee and bonding requirements, the applicant is issued a temporary license to transact business as a distributor in Indiana.

(c) The temporary license is valid for one (1) year except as otherwise provided, and is subject to the cancellation provisions of [IC 6-6-1.1](#).

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(d) A person issued a temporary license must maintain books and records pursuant to [IC 6-8.1-5-4](#). (*Department of State Revenue; Reg 6-6-1.1-411(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2321; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-4-10 Temporary license; extension

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

Affected: [IC 6-6-1.1-411](#)

Sec. 10. (a) If the administrator finds that a person holding a temporary license has not fully complied with the provisions of [IC 6-6-1.1](#), the period of the person's temporary license may be extended.

(b) The administrator may revoke this extension if it is found that the person has, subsequent to the extension, not fully complied with the provisions of [IC 6-6-1.1](#).

(c) Notice of the extension or revocation shall be sent by registered or certified mail to the person's last known address. (*Department of State Revenue; Reg 6-6-1.1-411(020); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2321; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-4-11 Permanent license; minimum gallonage; Indiana based distributor

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

Affected: [IC 6-6-1.1-412](#); [IC 6-8.1](#)

Sec. 11. (a) The administrator shall issue a permanent license to an Indiana based holder of a temporary license if the following conditions are met:

(1) The distributor distributed at least five hundred thousand (500,000) gallons of gasoline during the year in which the temporary license was in effect.

(2) The distributor fully complied with the provisions and requirements set forth by [IC 6-6-1.1](#) and [IC 6-8.1](#).

(3) The distributor received, sold, or used gasoline during the six (6) month period immediately preceding expiration of the temporary license or is presently engaged in that business.

(b) The permanent license shall remain effective unless canceled under [IC 6-6-1.1](#). (*Department of State Revenue; Reg 6-6-1.1-412(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2322; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-4-12 Permanent license; minimum gallonage; non-Indiana based distributor

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

Affected: [IC 6-6-1.1-412](#); [IC 6-8.1](#)

Sec. 12. (a) The administrator shall issue a permanent license to a non-Indiana based holder of a temporary license if the following conditions are met:

(1) The non-Indiana based distributor has fully complied with the provisions and requirements set forth by [IC 6-6-1.1](#) and [IC 6-8.1](#).

(2) The non-Indiana based distributor has received, sold, or used gasoline during the six (6) month period immediately preceding expiration of the temporary license, or the non-Indiana based distributor is presently engaged in that business.

(b) The permanent license shall remain effective unless canceled under [IC 6-6-1.1](#). (*Department of State Revenue; Reg 6-6-1.1-412(020); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2322; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-4-13 No permanent license; insufficient gallonage; Indiana based distributor (*Repealed*)

Sec. 13. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

45 IAC 12-4-14 License nonassignable; new license

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

Affected: [IC 6-6-1.1-414](#)

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Sec. 14. (a) A license issued under [IC 6-6-1.1](#) is not assignable and is valid only for the distributor in whose name it is issued.

(b) If there is a change in name, the distributor must apply for a new license.

(c) If there is a change in ownership of a business other than a corporation, the distributor must apply for a new license. (*Department of State Revenue; Reg 6-6-1.1-414(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2322; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-4-15 Cancellation of distributor's license; grounds; notice; hearing

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

Affected: [IC 6-6-1.1](#); [IC 6-8.1](#)

Sec. 15. (a) The administrator may, after fifteen (15) days written notice, cancel a distributor's license if the distributor:

(1) files a false monthly report of the information required by [IC 6-6-1.1](#);

(2) fails or refuses to file the monthly report required by [IC 6-6-1.1](#);

(3) fails or refuses to pay the full amount of tax imposed by [IC 6-6-1.1](#), and penalty and interest imposed under [IC 6-8.1-10](#);

(4) is an Indiana distributor and fails to distribute five hundred thousand (500,000) gallons or more of gasoline during a twelve (12) month period;

(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) knowingly breaks the seal on a pump sealed under [IC 6-6-1.1-1008](#) or [IC 6-6-1.1-1110](#); or

(8) fails or refuses to comply with [IC 6-8.1-5-4](#) or [IC 6-6-1.1-1314](#).

(b) Notice of the hearing and notice of license cancellation shall be sent by registered or certified mail to the licensed distributor's last known address.

(c) Upon notification, the licensed distributor may either appear at the time and place given in the notice or submit in writing to the administrator why the distributor's license should not be canceled.

(d) The licensed distributor's failure to appear at the time and place given in the notice or failure to submit a written statement shall result in the immediate cancellation of the distributor's license.

(e) A person whose distributor's license has been canceled may not sell gasoline in Indiana without paying the tax imposed under [IC 6-6-1.1](#) to the person's supplier, as defined in [IC 6-6-1.1-401](#), except as provided in [IC 6-6-1.1-305](#). (*Department of State Revenue; Reg 6-6-1.1-415(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2322; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-4-16 Cancellation of distributor's license for inactiveness; notice (Repealed)

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

Rule 5. Monthly Reports

[45 IAC 12-5-1](#)

Monthly reports to determine tax liability; itemized contents

[45 IAC 12-5-2](#)

Monthly reports; due date

[45 IAC 12-5-3](#)

Monthly reports; identification of sales to taxable marine facility (Repealed)

[45 IAC 12-5-4](#)

Monthly payment of tax due; computation (Repealed)

[45 IAC 12-5-5](#)

Monthly payment of tax due; due date

[45 IAC 12-5-6](#)

Monthly payment of tax due; identification of tax attributable to taxable marine facilities

[45 IAC 12-5-7](#)

Purchaser other than licensed distributor; same reports; payment of tax

[45 IAC 12-5-8](#)

Discontinuance, sale or transfer of distributor's business; notice to administrator

[45 IAC 12-5-9](#)

Discontinuance, sale or transfer of distributor's business; accrued tax liabilities due and payable (Repealed)

[45 IAC 12-5-10](#)

Sale or transfer of distributor's business; liability of purchaser or transferee for any accrued unpaid tax, penalty and interest (Repealed)

45 IAC 12-5-1 Monthly reports to determine tax liability; itemized contents

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

Affected: [IC 6-6-1.1-501](#)

Sec. 1. (a) Each licensed distributor shall file monthly with the administrator a report indicating the total amount of gallons of gasoline received, acquired, used, and sold during the preceding calendar month.

(b) This report must be in a form prescribed by the administrator and must be filed even if there is no tax liability for the preceding calendar month. (*Department of State Revenue; Reg 6-6-1.1-501(010); filed Sep 19, 1983, 2:23 pm: 6 IR 2323*)

45 IAC 12-5-2 Monthly reports; due date

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

Affected: [IC 6-6-1.1-501](#); [IC 6-8.1](#)

Sec. 2. The monthly report prescribed by this section must be postmarked not later than the twentieth day following the month being reported. Reports not filed or filed after the due date are subject to penalty and interest pursuant to the provisions set forth in [IC 6-8.1](#). (*Department of State Revenue; Reg 6-6-1.1-501(020); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2323; filed Dec 12, 2023, 2:27 p.m.: 20240110-IR-045230448FRA*)

45 IAC 12-5-3 Monthly reports; identification of sales to taxable marine facility (*Repealed*)

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

45 IAC 12-5-4 Monthly payment of tax due; computation (*Repealed*)

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

45 IAC 12-5-5 Monthly payment of tax due; due date

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

Affected: [IC 6-6-1.1-502](#); [IC 6-8.1](#)

Sec. 5. (a) The total amount of tax due for the preceding calendar month must be remitted with the monthly report required by [IC 6-6-1.1](#) not later than the twentieth day following the month being reported.

(b) Tax not remitted or remitted after the due date is subject to penalty and interest pursuant to [IC 6-8.1](#). (*Department of State Revenue; Reg 6-6-1.1-502(020); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2323; filed Dec 12, 2023, 2:27 p.m.: 20240110-IR-045230448FRA*)

45 IAC 12-5-6 Monthly payment of tax due; identification of tax attributable to taxable marine facilities

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

Affected: [IC 6-6-1.1-502](#)

Sec. 6. The tax attributable to sales of gasoline to taxable marine facilities is identified on the report required by [IC 6-6-1.1](#) in the form and manner prescribed by the administrator. (*Department of State Revenue; Reg 6-6-1.1-502(030); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2324; filed Dec 12, 2023, 2:27 p.m.: 20240110-IR-045230448FRA*)

45 IAC 12-5-7 Purchaser other than licensed distributor; same reports; payment of tax

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

Affected: [IC 6-6-1.1-504](#); [IC 6-6-1.1-704](#)

Sec. 7. (a) A person other than a licensed distributor that purchases, uses, or otherwise acquires taxable gasoline and fails to pay the gasoline tax to either a licensed Indiana distributor or Indiana dealer is subject to the reporting and remittance requirements

of licensed distributors under [IC 6-6-1.1](#).

(b) A person reporting under this section is not entitled to claim deductions or credits as provided in 45 IAC 12-7-1 through 45 IAC 12-7-4 and [IC 6-6-1.1-704](#).

(c) For purposes of this section, the term "taxable gasoline" means gasoline used in this state that is not exempt. (*Department of State Revenue; Reg 6-6-1.1-504(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2324; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-5-8 Discontinuance, sale or transfer of distributor's business; notice to administrator

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

Affected: [IC 6-6-1.1-512](#); [IC 6-8.1-5-4](#)

Sec. 8. (a) A licensed distributor shall notify the administrator in writing at least ten (10) days prior to the licensed distributor's ceasing to do business as a distributor.

(b) The notice shall give the date of discontinuance or the date of sale or transfer and the name and address of the purchaser or transferee.

(c) A licensed distributor who is subject to this section must maintain books and records for a period of three (3) years after the date of discontinuance, sale or transfer pursuant to Indiana Code 6-8.1-5-4. (*Department of State Revenue; Reg 6-6-1.1-512(010); filed Sep 19, 1983, 2:23 pm: 6 IR 2324*)

45 IAC 12-5-9 Discontinuance, sale or transfer of distributor's business; accrued tax liabilities due and payable (*Repealed*)

Sec. 9. (*Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#)*)

45 IAC 12-5-10 Sale or transfer of distributor's business; liability of purchaser or transferee for any accrued unpaid tax, penalty and interest (*Repealed*)

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

Rule 6. Monthly Accounting of Gasoline Delivered

[45 IAC 12-6-1](#)

Monthly accounting of all gasoline delivered to, or withdrawn from, a refinery or terminal

45 IAC 12-6-1 Monthly accounting of all gasoline delivered to, or withdrawn from, a refinery or terminal

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

Affected: [IC 6-6-1.1-607](#)

Sec. 1. A licensed distributor who owns or operates a refinery or terminal in Indiana shall, on forms prescribed by the administrator, make a monthly accounting to the administrator of:

- (1) all gasoline withdrawn from a refinery or terminal;
- (2) all gasoline delivered to a refinery or terminal;
- (3) all gasoline produced, compounded, or blended;
- (4) all title transfers of gasoline in terminal or refinery; and
- (5) any other information deemed necessary by the administrator.

(*Department of State Revenue; Reg 6-6-1.1-607(010); filed Sep 19, 1983, 2:23 pm: 6 IR 2324*)

Rule 7. Exempt Gasoline

[45 IAC 12-7-1](#)

Deduction for exempted gasoline

[45 IAC 12-7-2](#)

Sale or exchange agreement; deduction

[45 IAC 12-7-3](#)

Sale of tax exempt gasoline; deduction

[45 IAC 12-7-4](#)

Deduction for evaporation, shrinkage, losses, and tax related expenses

45 IAC 12-7-1 Deduction for exempted gasoline

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

Affected: [IC 6-6-1.1-301](#); [IC 6-6-1.1-701](#)

Sec. 1. (a) A licensed distributor that acquires or receives gasoline that subsequently qualifies for an exemption authorized under [IC 6-6-1.1-301](#) may claim a deduction for the gasoline.

(b) The deduction may be taken only after the licensed distributor has submitted adequate documentation to the administrator.

(c) Except as provided in 45 IAC 12-8-17, the deduction must be claimed on the report covering the month of export, loss, destruction, sale, or use. (*Department of State Revenue; Reg 6-6-1.1-701(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2325; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-7-2 Sale or exchange agreement; deduction

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

Affected: [IC 6-6-1.1-702](#); [IC 6-6-1.1-908](#)

Sec. 2. (a) A licensed distributor that acquires or receives gasoline in this state and subsequently sells, transfers, or exchanges the gasoline to or for the account of another licensed distributor may claim a deduction for the gasoline.

(b) The deduction may be taken only after the licensed distributor has submitted adequate documentation to the administrator.

(c) Except as provided in 45 IAC 12-8-17, the deduction must be claimed on the report covering the month of sale, transfer, or exchange. (*Department of State Revenue; Reg 6-6-1.1-702(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2325; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-7-3 Sale of tax exempt gasoline; deduction

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

Affected: [IC 6-6-1.1](#)

Sec. 3. (a) A licensed distributor that sells gasoline to a person holding an exemption permit as prescribed in [IC 6-6-1.1-302](#) and [IC 6-6-1.1-303](#) may claim a deduction for the gasoline.

(b) The deduction may be taken only after the licensed distributor has submitted adequate documentation to the administrator.

(c) The deduction must be claimed on the report covering the month of sale. (*Department of State Revenue; Reg 6-6-1.1-703(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2325; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-7-4 Deduction for evaporation, shrinkage, losses, and tax related expenses

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

Affected: [IC 6-6-1.1-704](#); [IC 6-6-1.1-705](#)

Sec. 4. (a) Except as otherwise provided, a licensed distributor may claim a deduction equal to one and six-tenths percent (1.6%) of the number of invoiced or billed gallons of gasoline received in Indiana during the preceding calendar month, less all authorized deductions claimed under [IC 6-6-1.1-704](#) and sections 1 through 3 of this rule.

(b) The deduction provided by this section may be taken by a licensed distributor when timely reporting and remitting the tax accrued under [IC 6-6-1.1](#).

(c) This deduction shall not be allowed for losses covered under 45 IAC 12-3-4 and 45 IAC 12-3-5. (*Department of State Revenue; Reg 6-6-1.1-705(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2325; filed Apr 30, 1986, 3:32 p.m.: 9 IR 2190; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

Rule 8. Refund for Tax Paid on Gasoline

[45 IAC 12-8-1](#)

Refund to purchaser for gasoline lost or destroyed; limitations; requisites; distributor

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	excepted (Repealed)
45 IAC 12-8-2	Refund to local transit systems; limitations; requisites
45 IAC 12-8-3	Refund to local transit system; interest (Repealed)
45 IAC 12-8-4	Refund for tax paid on gasoline purchased or used for operating stationary gas engines
45 IAC 12-8-5	Refund for tax paid on gasoline purchased or used for operating concrete mixing equipment (Repealed)
45 IAC 12-8-6	Refund for tax paid on gasoline purchased or used for operating tractors used for agricultural purposes
45 IAC 12-8-7	Refund for tax paid on gasoline purchased or used for operating implements of agriculture
45 IAC 12-8-8	Refund for tax paid on gasoline purchased or used for operating motorboats
45 IAC 12-8-9	Refund for tax paid on gasoline purchased or used for operating aircraft
45 IAC 12-8-10	Refund for tax paid on gasoline purchased or used for cleaning or dyeing
45 IAC 12-8-11	Refund for tax paid on gasoline purchased or used for other commercial use
45 IAC 12-8-11.1	Refund for tax paid on gasoline purchased for proportional use
45 IAC 12-8-12	Refund for tax paid on gasoline purchased or used for operating a taxicab
45 IAC 12-8-12.5	Refund for tax paid on gasoline used to create racing fuel
45 IAC 12-8-13	Refund for tax paid on gasoline purchased or used for designated purposes; interest (Repealed)
45 IAC 12-8-14	Refund; required procedures to claim (Repealed)
45 IAC 12-8-15	Tax credit in lieu of refund (Repealed)
45 IAC 12-8-16	Refund or deduction; payment of tax in error; warrant; payment by licensed distributor; requisites (Repealed)
45 IAC 12-8-17	Deduction in lieu of warrant for payment of refund

45 IAC 12-8-1 Refund to purchaser for gasoline lost or destroyed; limitations; requisites; distributor excepted (Repealed)

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

45 IAC 12-8-2 Refund to local transit systems; limitations; requisites

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

Affected: [IC 6-6-1.1-902](#)

Sec. 2. (a) A local transit system is entitled to a refund of tax paid on gasoline used in its operations along highways in Indiana.

(b) For purposes of this section, a "local transit system" is a municipally owned or contracted common carrier that transports persons within the corporate limits of a municipality, or within the corporate limits and not more than five (5) miles beyond the corporate limits of a municipality, all of which are in Indiana.

(c) For purposes of subsection (b), "common carrier" means a person that holds themselves out to the general public to engage in the transportation by motor vehicle of persons for compensation, whether over regular or irregular routes.

(d) For purposes of this section, "use" has the meaning as provided in 45 IAC 12-1-17(a)(3). (Department of State Revenue; Reg 6-6-1.1-902(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2326; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#))

45 IAC 12-8-3 Refund to local transit system; interest (Repealed)

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

45 IAC 12-8-4 Refund for tax paid on gasoline purchased or used for operating stationary gas engines

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

Affected: [IC 6-6-1.1-903](#)

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Sec. 4. (a) A person is entitled to a gasoline tax refund for the operation of stationary gasoline engines if:

- (1) the person is the purchaser of the gasoline and has paid the gasoline tax thereon; and
- (2) the stationary gasoline engine is operated by or for the purchaser for commercial use.

(b) For purposes of this section, "stationary gasoline engine" means an internal combustion engine or motor that is not operated in whole or in part to propel itself in conjunction with a vehicle, including engines fueled by gasoline that perform utility functions around machine shops, construction sites, and farms that are not designed for, intended for, or generally capable of propelling a motor vehicle.

(c) For purposes of [IC 6-6-1.1](#), "commercial use" means the consumption, depletion, or other expenditure of gasoline in this state except for destruction, loss, evaporation, or shrinkage, which is related to the exchange of goods or services in contemplation of profit, including nonproprietary functions of governmental agencies and not-for-profit organizations. (*Department of State Revenue; Reg 6-6-1.1-903(1)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2326; errata, 7 IR 579; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-8-5 Refund for tax paid on gasoline purchased or used for operating concrete mixing equipment (*Repealed*)

Sec. 5. (*Repealed by Department of State Revenue; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-8-6 Refund for tax paid on gasoline purchased or used for operating tractors used for agricultural purposes

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

Affected: [IC 6-6-1.1-903](#)

Sec. 6. (a) A person is entitled to a gasoline tax refund for the operation of a tractor used for agricultural purposes if:

- (1) the person is the purchaser of the gasoline and has paid the gasoline tax thereon; and
- (2) the farm tractor is operated by or for the purchaser for commercial use.

(b) For purposes of this section, "tractor used for agricultural purposes" means a vehicle:

- (1) designed and used primarily as a farm implement for drawing farm machinery, including plows, mowing machines, harvesters, and other implements of agriculture; and
- (2) used on a farm, or, when using the public highways, in traveling from one (1) field or farm to another or to or from places of repairs.

(*Department of State Revenue; Reg 6-6-1.1-903(3)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2327; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-8-7 Refund for tax paid on gasoline purchased or used for operating implements of agriculture

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

Affected: [IC 6-6-1.1-903](#); [IC 9-13-2-77](#)

Sec. 7. (a) A person is entitled to a gasoline tax refund for the operation of implements of agriculture, as defined in [IC 9-13-2-77](#), if:

- (1) the person is the purchaser of the gasoline and has paid the gasoline tax thereon; and
- (2) the implements of agriculture are operated by or for the purchaser for commercial use.

(b) For purposes of this section, "implements of agriculture" means any of the following:

- (1) A paint spray outfit.
- (2) Livestock dipping equipment and seed cleaning and treating equipment, when mounted and transported upon a trailer using the public highways.
- (3) A grain and bean separator.
- (4) A combine.
- (5) A corn picker.
- (6) An ensilage cutter.
- (7) A corn sheller.
- (8) A corn shredder.

- (9) A hay raker.
- (10) A manure spreader.
- (11) A portable saw mill.
- (12) Well drilling machinery.
- (13) Seeding, cultivating, and harvesting machinery.
- (14) Self-propelled equipment, specially adapted, to be capable of both over-the-road and off-road usage when the equipment is used for the transportation and application of plant food materials or agricultural chemicals, or both.

(c) If equipment is attached to self-propelled equipment in a manner that allows for the subsequent removal of the attachments, that equipment shall not be deemed implements of agriculture. (*Department of State Revenue; Reg 6-6-1.1-903(3.1)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2327; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-8-8 Refund for tax paid on gasoline purchased or used for operating motorboats

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-1.1-903](#)

Sec. 8. A person is entitled to a gasoline tax refund for the operation of motorboats if:

- (1) the person is the purchaser of the gasoline and has paid the gasoline tax thereon; and
- (2) the motorboats are not operated on an Indiana lake.

(*Department of State Revenue; Reg 6-6-1.1-903(4)(010); filed Sep 19, 1983, 2:23 pm: 6 IR 2327*)

45 IAC 12-8-9 Refund for tax paid on gasoline purchased or used for operating aircraft

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-1.1-903](#)

Sec. 9. A person is entitled to a gasoline tax refund for the operation of aircraft if the person is the purchaser of the gasoline and has paid the gasoline tax thereon. (*Department of State Revenue; Reg 6-6-1.1-903(4)(020); filed Sep 19, 1983, 2:23 pm: 6 IR 2327*)

45 IAC 12-8-10 Refund for tax paid on gasoline purchased or used for cleaning or dyeing

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-1.1-903](#)

Sec. 10. A person is entitled to a gasoline tax refund for gasoline used for cleaning or dyeing if:

- (1) the person is the purchaser of the gasoline and has paid the gasoline tax thereon; and
- (2) the gasoline is used by or for the purchaser for commercial use.

(*Department of State Revenue; Reg 6-6-1.1-903(5)(010); filed Sep 19, 1983, 2:23 pm: 6 IR 2327*)

45 IAC 12-8-11 Refund for tax paid on gasoline purchased or used for other commercial use

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-6-1.1-903](#)

Sec. 11. A person is entitled to a gasoline tax refund for other commercial use if:

- (1) the person is the purchaser of the gasoline and has paid the gasoline tax thereon; and
- (2) the gasoline is not used to propel motor vehicles operated in whole or in part on an Indiana highway.

(*Department of State Revenue; Reg 6-6-1.1-903(6)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2327; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

45 IAC 12-8-11.1 Refund for tax paid on gasoline purchased for proportional use

Authority: [IC 6-8.1-3-3](#)
Affected: [IC 6-4.1](#); [IC 6-6-1.1-903](#)

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Sec. 11.1. (a) A gasoline taxpayer is entitled to a proportional use refund for tax paid on the use of gasoline for a commercial purpose when:

- (1) the gasoline 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;
- (2) the commercial purpose is exempt from the gasoline tax; and
- (3) the person is the purchaser of the gasoline and has paid the gasoline tax thereon.

For purposes of the exemption, the gasoline 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 refunds are presumed to be in the following amounts for gasoline 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 gasoline placed into the fuel supply tank that operates both pumping equipment and the engine propelling the motor vehicle.
- (2) For sanitation trucks, forty-one percent (41%) of gasoline placed into the fuel supply tank that operates both the refuse collection equipment and the engine propelling the motor vehicle.
- (3) For refrigeration trucks, fifteen percent (15%) of gasoline placed into the fuel supply tank that operates both the refrigeration equipment and the engine propelling the motor vehicle.
- (4) For mobile cranes, forty-two percent (42%) of gasoline placed into the fuel supply tank that operates both the crane and the engine propelling the motor vehicle.
- (5) For bulk feed trucks, fifteen percent (15%) of gasoline placed into the fuel supply tank that operates both the pumping equipment and the engine propelling the motor vehicle.
- (6) For milk tank trucks, thirty percent (30%) of gasoline placed into the fuel supply tank that operates both the pumping equipment and the engine propelling the motor vehicle.
- (7) For lime spreader trucks, fifteen percent (15%) of gasoline placed into the fuel supply tank that operates both the spreading equipment and the engine propelling the motor vehicle.
- (8) For spray trucks, fifteen percent (15%) of gasoline placed into the fuel supply tank that operates both the spraying equipment and the engine propelling the motor vehicle.
- (9) For seeder trucks, fifteen percent (15%) of gasoline placed into the fuel supply tank that operates both the seeding equipment and the engine propelling the motor vehicle.
- (10) For leaf trucks, twenty percent (20%) of gasoline placed into the fuel supply tank that operates both the shredding equipment and the engine propelling the motor vehicle.
- (11) For boom trucks or block booms, twenty percent (20%) of gasoline placed into the fuel supply tank that operates both the boom equipment and the engine propelling the motor vehicle.
- (12) For service trucks with a jackhammer or pneumatic drill, fifteen percent (15%) of gasoline placed into the fuel supply tank that operates both 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 gasoline placed into the fuel supply tank that operates both the hydraulic winch and the engine propelling the motor vehicle.
- (14) For wreckers, ten percent (10%) of gasoline placed into the fuel supply tank that operates both the hoist and the engine propelling the motor vehicle.
- (15) For semitractor wreckers, thirty-five percent (35%) of gasoline placed into the fuel supply tank that operates both the hoist and the engine propelling the motor vehicle.
- (16) For car carriers with a hydraulic winch, ten percent (10%) of gasoline placed into the fuel supply tank that operates both the hydraulic winch and the engine propelling the motor vehicle.
- (17) For dump trucks, twenty-three percent (23%) of gasoline placed into the fuel supply tank that operates both the dump mechanism and the engine propelling the motor vehicle.
- (18) For semitractor and dump truck trailer combinations (commonly referred to as dump trailers), fifteen percent (15%) of gasoline placed into the fuel supply tank that operates both 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 gasoline placed into the fuel supply tank that operates both the pumping equipment and the engine propelling the motor vehicle.
- (20) For pneumatic tank trucks, fifteen percent (15%) of gasoline placed into the fuel supply tank that operates both the

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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 gasoline placed into the fuel supply tank that operates both the winching or dumping mechanism and the engine propelling the motor vehicle.

(22) For line trucks or aerial lift trucks, twenty percent (20%) of gasoline placed into the fuel supply tank that operates both the lift equipment and the engine propelling the motor vehicle.

(23) For digger-derrick trucks, twenty percent (20%) of gasoline placed into the fuel supply tank that operates both the other commercial equipment and the engine propelling the motor vehicle.

(24) For sewer cleaning trucks, sewer jets, or sewer vacuums, thirty-five percent (35%) of gasoline placed into the fuel supply tank that operates both the cleaning equipment and the engine propelling the motor vehicle.

(25) For hot asphalt distribution trucks, ten percent (10%) of gasoline placed into the fuel supply tank that operates both the distribution equipment and the engine propelling the motor vehicle.

(26) For snow plow trucks, ten percent (10%) of gasoline placed into the fuel supply tank that operates both the plow and the engine propelling the motor vehicle.

(27) For carpet cleaning vans, fifteen percent (15%) of gasoline placed into the fuel supply tank that operates both the cleaning equipment and the engine propelling the motor vehicle.

(28) For salt spreaders or dump trucks with spreaders, fifteen percent (15%) of gasoline placed into the fuel supply tank that operates both the spreading equipment and the engine propelling the motor vehicle.

(29) For sweeper trucks, twenty percent (20%) of gasoline placed into the fuel supply tank that operates both the sweeping equipment and the engine propelling the motor vehicle.

(30) For bookmobiles, twenty-five percent (25%) of gasoline placed into the fuel supply tank that operates both the other commercial equipment and the engine propelling the motor vehicle.

(31) For buses, ten percent (10%) of gasoline placed into the fuel supply tank that has a common fuel reservoir which operates both the other commercial equipment and the engine propelling the motor vehicle.

(32) For fire trucks, forty-eight percent (48%) of gasoline placed into the fuel supply tank that operates both other commercial equipment and the engine propelling the motor vehicle.

(33) For super suckers, ninety percent (90%) of gasoline placed into the fuel supply tank that operates both other commercial equipment and the engine propelling the motor vehicle.

(34) For ready mix concrete trucks, thirty percent (30%) of gasoline placed into the fuel supply tank that operates both the concrete mixing equipment and the engine propelling the motor vehicle.

(c) Notwithstanding the provisions of subsection (b), the administrator may grant a greater refund 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 gasoline distributor or gasoline consumer of the portion of gasoline used for the operation of equipment other than 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 refund to a taxpayer whose vehicle is not listed in subsection (b) after:

(1) a showing by the gasoline distributor or gasoline consumer of the portion of gasoline 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 person whose vehicle is referenced in subsection (b), or meets the requirements of subsection (c) or (d), may apply for a refund under this section, as long as the vehicle meets one (1) of the following conditions:

(1) The vehicle has a declared gross weight of 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 is 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 6-6-1.1-903(7)(010); filed Apr 30, 1986, 3:32 p.m.: 9 IR 2190; filed Mar 6, 1991, 2:20 p.m.: 14 IR 1372; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#))

45 IAC 12-8-12 Refund for tax paid on gasoline purchased or used for operating a taxicab

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

Affected: [IC 6-6-1.1-903](#)

Sec. 12. A person is entitled to a gasoline tax refund for the operation of a taxicab if:

- (1) the person is the purchaser of the gasoline and has paid the gasoline tax thereon; and
- (2) the taxicab is being operated by or for the purchaser for commercial use.

(Department of State Revenue; Reg 6-6-1.1-903(7)(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2328; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#))

45 IAC 12-8-12.5 Refund for tax paid on gasoline used to create racing fuel

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

Affected: [IC 6-6-1.1-903](#)

Sec. 12.5. (a) A person is entitled to a gasoline tax refund for gasoline purchased to create racing fuel if:

- (1) the person is the purchaser of the gasoline and has paid the gasoline tax thereon; and
- (2) the racing fuel blended by the purchaser using the purchased gasoline:
 - (A) consists of a blend nominally consisting of more than eighty-nine percent (89%) ethanol and less than eleven percent (11%) gasoline;
 - (B) is not a fuel that can be used for propelling a motor vehicle operated in whole or in part on an Indiana public highway; and
 - (C) will be resold by the person purchasing the fuel to a purchaser that is located in another state, territory, or foreign country.

(b) A person claiming a refund must provide invoices or purchase orders that show the blended racing fuel sold:

- (1) was blended as described in subsection (a)(2)(A); and
- (2) was sold to a person that exported the blended fuel for resale in another state, territory, or foreign country.

(Department of State Revenue; 45 IAC 12-8-12.5; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#))

45 IAC 12-8-13 Refund for tax paid on gasoline purchased or used for designated purposes; interest *(Repealed)*

Sec. 13. *(Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))*

45 IAC 12-8-14 Refund; required procedures to claim *(Repealed)*

Sec. 14. *(Repealed by Department of State Revenue; filed Dec 5, 2012, 10:01 a.m.: [20130102-IR-045120429FRA](#))*

45 IAC 12-8-15 Tax credit in lieu of refund *(Repealed)*

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

45 IAC 12-8-16 Refund or deduction; payment of tax in error; warrant; payment by licensed distributor; requisites *(Repealed)*

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

45 IAC 12-8-17 Deduction in lieu of warrant for payment of refund

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

Affected: [IC 6-6-1.1](#)

Sec. 17. In lieu of authorizing a refund under [IC 6-6-1.1-907](#), the administrator may permit a licensed distributor to deduct

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the claimed amount on the reports required by [IC 6-6-1.1-501](#). (*Department of State Revenue; Reg 6-6-1.1-908(010); filed Sep 19, 1983, 2:23 p.m.: 6 IR 2329; filed Dec 12, 2023, 2:27 p.m.: [20240110-IR-045230448FRA](#)*)

Rule 9. Statement of Tax Rate (*Repealed*)

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

Rule 10. Evasion of Tax; Penalties (*Repealed*)

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

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