**Document:** Proposed Rule, **Register Page Number:** 25 IR 513

Source: November 1, 2001, Indiana Register, Volume 25, Number 2

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## TITLE 905 ALCOHOL AND TOBACCO COMMISSION

NOTE: Under P.L.204-2001, SECTION 69, the name of the Indiana Alcoholic Beverage Commission is changed to Alcohol and Tobacco Commission, effective July 1, 2001.

## **Proposed Rule**

LSA Document #01-260

#### DIGEST

Adds 905 IAC 1-50 to establish a rule giving the alcohol and tobacco commission authority, under IC 7.1-5, to cite a permittee who is delinquent in the remittance of sales tax revenue to the Indiana department of revenue in a timely manner. Effective 30 days after filing with the secretary of state.

## 905 IAC 1-50

SECTION 1. 905 IAC 1-50 IS ADDED TO READ AS FOLLOWS:

Rule 50. Issuance of Citations for Sales Tax Delinquencies

905 IAC 1-50-1 Issuance of citations for sales tax delinquencies

Authority: IC 7.1-2-3-7 Affected: IC 7.1-3-21-15

Sec. 1. The alcohol and tobacco commission shall have the authority to issue a citation for violation to a permittee who is delinquent in the remittance of sales tax revenue to the Indiana department of revenue. (Alcohol and Tobacco Commission; 905 IAC 1-50-1)

# Notice of Public Hearing

Under IC 4-22-2-24, notice is hereby given that on November 27, 2001 at 9:00 a.m., at the Indiana Government Center-South, 302 West Washington Street, Room E112, Indianapolis, Indiana the Alcohol and Tobacco Commission will hold a public hearing on a proposed new rule giving the alcohol and tobacco commission authority, under IC 7.1-5, to cite a permittee who is delinquent in the remittance of sales tax revenue to the Indiana department of revenue in a timely manner. Copies of these rules are now on file at the Indiana Government Center-South, 302 West Washington Street, Room E114 and Legislative Services Agency, One North Capitol, Suite 325, Indianapolis, Indiana and are open for public inspection.

Mary DePrez Chairman Alcohol and Tobacco Commission