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## **TITLE 312 NATURAL RESOURCES COMMISSION**

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Under IC 4-22-2-23, the Natural Resources Commission intends to adopt a rule concerning the following:

**OVERVIEW:** Adds 312 IAC 12.5-1 concerning the boat excise tax. Would authorize the operator of a sailboat to display excise tax decals on the mast or boom if they are not clearly visible, as otherwise required to be affixed under IC 6-6-11-24(2), while the boat is underway. Questions or comments may be directed to [slucas@dnr.state.in.us](mailto:slucas@dnr.state.in.us) or by telephone at 317-233-3322. Statutory authority: IC 6-6-11-24.