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TITLE 312 NATURAL RESOURCES COMMISSION

Proposed Rule

LSA Document #03-316

DIGEST

Adds 312 IAC 5-12.5, concerning the operation of watercraft and the boat excise tax, to 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. Effective 30 days after filing with the secretary of state.

312 IAC 5-12.5

SECTION 1. 312 IAC 5-12.5 IS ADDED TO READ AS FOLLOWS:

Rule 12.5. Boat Excise Tax

312 IAC 5-12.5-1 Excise tax decals

Authority: IC 6-6-11-24

Affected: IC 6-6-11

Sec. 1. If both excise tax decals that are required by IC 6-6-11-24(2) would not be clearly visible when a sailboat is underway, the taxpayer may display the decals on the mast or boom if the decals are clearly visible in both directions.
(Natural Resources Commission; 312 IAC 5-12.5-1)

Notice of Public Hearing

Under IC 4-22-2-24, notice is hereby given that on April 27, 2004 at 9:00 a.m., at the Indiana Government Center-South, 402 West Washington Street, Room W272, Indianapolis, Indiana the Natural Resources Commission will hold a public hearing on a proposed new rule concerning the operation of watercraft and the boat excise tax to 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. Copies of these rules are now on file at the Indiana Government Center-South, 402 West Washington Street, Room W272 and Legislative Services Agency, One North Capitol, Suite 325, Indianapolis, Indiana and are open for public inspection.

Michael Kiley
Chairman
Natural Resources Commission