Document: Notice of Intent to Adopt a Rule, Register Page Number: 27 IR 2761

Source: June 1, 2004, Indiana Register, Volume 27, Number 9

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TITLE 45 DEPARTMENT OF STATE REVENUE

LSA Document #04-125

Under IC 4-22-2-3, the Department of State Revenue intends to adopt a rule concerning the following:

OVERVIEW: Adds 45 IAC 1.3 concerning the utility receipts tax which was effective January 1, 2003. Replaces temporary provisions concerning the utility receipts tax effective July 1, 2004. Statutory authority: P.L.192-2002(ss), SECTION 196(b).