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TITLE 312 NATURAL RESOURCES COMMISSION

LSA Document #04-153(E)

DIGEST

Temporarily allows for excise tax decals to be placed on the mast or a boom of a sailboat, if the decals would not otherwise be visible when the sailboat is underway. (On May 18, 2004, the Natural Resources Commission gave final adoption to proposed new section 312 IAC 5-12.5-1 (LSA Document #03-316) to implement this concept, but the language would likely not complete the review process until completion of the primary 2004 boating season.). Effective June 3, 2004.

SECTION 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.

SECTION 2. SECTION 1 of this document expires on November 30, 2004.

LSA Document #04-153(E)

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