

Document: Final Rule, **Register Page Number:** 27 IR 3885

Source: September 1, 2004, Indiana Register, Volume 27, Number 12

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TITLE 312 NATURAL RESOURCES COMMISSION

LSA Document #03-316(F)

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; filed Jul 22, 2004, 10:10 a.m.: 27 IR 3885*)

LSA Document #03-316(F)

Notice of Intent Published: January 1, 2004; 27 IR 1198

Proposed Rule Published: April 1, 2004; 27 IR 2315

Hearing Held: April 27, 2004

Approved by Attorney General: July 6, 2004

Approved by Governor: July 19, 2004

Filed with Secretary of State: July 22, 2004, 10:10 a.m.

IC 4-22-7-5(c) notice from Secretary of State regarding documents incorporated by reference: None received by Publisher