

## **IC 7.1-4-2**

### **Chapter 2. Beer Excise Tax**

#### **IC 7.1-4-2-1**

##### **Rate of tax**

Sec. 1. An excise tax, referred to as the beer excise tax, at the rate of eleven and one-half cents (\$.115) a gallon is imposed upon the sale of beer or flavored malt beverage within Indiana.

*(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.8.) As amended by Acts 1981, P.L.103, SEC.1; P.L.72-1996, SEC.15.*

#### **IC 7.1-4-2-2**

##### **Persons liable for tax**

Sec. 2. (a) Except as provided in subsections (b) and (c), a brewer is liable for the beer excise tax on the sale or gift, or withdrawal for sale or gift, of beer or flavored malt beverage by the brewer to a person within Indiana.

(b) In the case of a beer wholesaler receiving beer or flavored malt beverage from a brewer located outside of Indiana, the beer wholesaler, not the brewer, is liable for the beer excise tax imposed upon the transaction.

(c) In the case of a wine wholesaler receiving, selling, or giving flavored malt beverage within Indiana, the wine wholesaler, not the brewer, is liable for the beer excise tax imposed upon the transaction.

*(Formerly: Acts 1973, P.L.55, SEC.1.) As amended by P.L.58-1984, SEC.5; P.L.72-1996, SEC.16.*

#### **IC 7.1-4-2-3**

##### **Repealed**

*(Repealed by Acts 1973, P.L.56, SEC.38.)*

#### **IC 7.1-4-2-4**

##### **Repealed**

*(Repealed by Acts 1973, P.L.56, SEC.38.)*

#### **IC 7.1-4-2-5**

##### **Repealed**

*(Repealed by Acts 1973, P.L.56, SEC.38.)*

#### **IC 7.1-4-2-6**

##### **Repealed**

*(Repealed by Acts 1973, P.L.56, SEC.38.)*

#### **IC 7.1-4-2-7**

##### **Copy of invoice**

Sec. 7. Copy of Invoice. A brewer or beer wholesaler in this state, when he delivers beer to a person, shall make a true duplicate invoice showing the date of delivery, the amount and value of the shipment and the name of the purchaser. The brewer or wholesaler shall give one (1) copy of the invoice to the purchaser, and he also shall retain

one (1) copy for the use and inspection of the commission and the department, for a period of two (2) years. A beer wholesaler shall keep, and retain for a period of two (2) years, a copy of all invoices for beer purchased or received by him.

*(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.9.)*

#### **IC 7.1-4-2-8**

##### **Tax refund**

Sec. 8. A beer wholesaler within Indiana who receives beer or flavored malt beverage upon which the beer excise tax has been paid shall be entitled to a refund of the amount of the tax on all tax-paid beer or flavored malt beverage shipped from Indiana by the wholesaler for sale outside Indiana or sold within Indiana under circumstances exempting the beer or flavored malt beverage from the excise tax. The department shall promulgate rules and regulations governing the form of application for and the evidence required to establish the right to a refund.

*(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.10.)  
As amended by P.L.72-1996, SEC.17.*

#### **IC 7.1-4-2-8.1**

##### **Repealed**

*(Repealed by P.L.103-1987, SEC.3.)*

#### **IC 7.1-4-2-9**

##### **Repealed**

*(Repealed by Acts 1973, P.L.56, SEC.38.)*