

IC 33-26-3

Chapter 3. Jurisdiction and Venue

IC 33-26-3-1

Limited jurisdiction; exclusive jurisdiction

Sec. 1. The tax court is a court of limited jurisdiction. The tax court has exclusive jurisdiction over any case that arises under the tax laws of Indiana and that is an initial appeal of a final determination made by:

- (1) the department of state revenue with respect to a listed tax (as defined in IC 6-8.1-1-1); or
- (2) the Indiana board of tax review.

As added by P.L.98-2004, SEC.5.

IC 33-26-3-2

Other jurisdiction

Sec. 2. In addition to the jurisdiction described in section 1 of this chapter, the tax court has:

- (1) any other jurisdiction conferred by statute; and
- (2) exclusive jurisdiction over any case that was an initial appeal of a final determination made by the state board of tax commissioners before January 1, 2002.

As added by P.L.98-2004, SEC.5.

IC 33-26-3-3

Original tax appeals

Sec. 3. The cases over which the tax court has exclusive original jurisdiction are referred to as original tax appeals in this article. The tax court does not have jurisdiction over a case unless:

- (1) the case is an original tax appeal; or
- (2) the tax court has otherwise been specifically assigned jurisdiction by statute.

As added by P.L.98-2004, SEC.5.

IC 33-26-3-4

Location of evidentiary hearings

Sec. 4. A taxpayer that appeals to the tax court shall, at the time the appeal is filed, elect to have all evidentiary hearings in the appeal conducted in one (1) of the following counties:

- (1) Allen County.
- (2) Jefferson County.
- (3) Lake County.
- (4) Marion County.
- (5) St. Joseph County.
- (6) Vanderburgh County.
- (7) Vigo County.

As added by P.L.98-2004, SEC.5.

IC 33-26-3-5

Election by appellee of location of evidentiary hearings

Sec. 5. A taxpayer that is an appellee in an appeal to the tax court shall, within thirty (30) days after it receives notice of the appeal, elect to have all evidentiary hearings in the appeal conducted in a county listed in section 4 of this chapter.

As added by P.L.98-2004, SEC.5.

IC 33-26-3-6

Jurisdiction; gaming card excise tax

Sec. 6. (a) The tax court does not have jurisdiction over a case that is an appeal from a final determination made by the Indiana gaming commission under IC 4-32.2.

(b) The tax court has jurisdiction over a case that is an appeal from a final determination made by the department of state revenue concerning the gaming card excise tax established under IC 4-32.2-10.

As added by P.L.98-2004, SEC.5. Amended by P.L.91-2006, SEC.11.