

## **IC 6-8-8**

### **Chapter 8. Reciprocal Full Faith and Credit Taxation Act**

#### **IC 6-8-8-1**

##### **Suits to enforce tax liability; "taxes" defined**

Sec. 1. (a) Any state of the United States of America or any political subdivision thereof shall have the right to sue in the courts of Indiana to recover any tax which may be owing to it when the same right is accorded to the state of Indiana and its political subdivisions by such state, whether such right is granted by statutory authority or as a matter of comity.

(b) The courts of this state shall recognize and enforce the liability for taxes lawfully imposed by the laws of any other state which extends like comity in respect of the liability for taxes lawfully imposed by the laws of this state. The officials of such other state are authorized to bring action in the courts of this state for the collection of such taxes. The certificate of the secretary of state of such other state to the effect that such officials have the authority to collect the taxes so to be collected by such action shall be conclusive proof of that authority.

(c) The term "taxes" as used in this chapter shall include:

- (1) any and all tax assessments lawfully made, whether they be based upon a return or other disclosure of the taxpayer, or upon the information and belief of the taxing authority, or otherwise;
- (2) license fees;
- (3) any and all penalties lawfully imposed pursuant to a taxing statute;
- (4) interest charges lawfully added to the tax liability which constitutes the subject of the action; and
- (5) costs resulting from suits or processes in connection therewith.

(d) The attorney general of this state is empowered to bring action in the courts of other states to collect taxes legally due this state.

(e) Whenever a cause of action has accrued under or by virtue of the laws of any other state or territory, such cause of action may be brought in any of the courts of this state, by the person or persons entitled to the proceeds of such cause of action. Provided, however, that such person or persons shall be authorized to bring such action by the laws of the state or territory where the cause of action accrued. *(Formerly: Acts 1951, c.180, s.1.) As amended by P.L.2-1988, SEC.38.*

#### **IC 6-8-8-2**

##### **Short title**

Sec. 2. This chapter shall be known as The Reciprocal Full Faith and Credit Taxation Act.

*(Formerly: Acts 1951, c.180, s.2.) As amended by P.L.2-1988, SEC.39.*

#### **IC 6-8-8-3**

**Conflicting laws**

Sec. 3. All laws in conflict with or in limitation of this chapter are superseded by this chapter.

*(Formerly: Acts 1951, c.180, s.3.) As amended by P.L.2-1988, SEC.40.*