

## **IC 6-2.5-10**

### **Chapter 10. Miscellaneous**

#### **IC 6-2.5-10-1**

##### **Collected revenue; distribution and use**

Sec. 1. (a) The department shall account for all state gross retail and use taxes that it collects.

(b) The department shall deposit those collections in the following manner:

(1) Ninety-eight and eight hundred forty-eight thousandths percent (98.848%) of the collections shall be paid into the state general fund.

(2) One percent (1%) of the collections shall be deposited in the motor vehicle highway account established under IC 8-14-1.

(3) Twenty-nine thousandths of one percent (0.029%) of the collections shall be deposited into the industrial rail service fund established under IC 8-3-1.7-2.

(4) One hundred twenty-three thousandths of one percent (0.123%) of the collections shall be deposited into the commuter rail service fund established under IC 8-3-1.5-20.5.

*As added by Acts 1980, P.L.52, SEC.1. Amended by Acts 1980, P.L.10, SEC.3; Acts 1982, P.L.51, SEC.1; P.L.2-1982(ss), SEC.7; P.L.16-1984, SEC.3; P.L.95-1987, SEC.1; P.L.1-1993, SEC.38; P.L.253-1999, SEC.3; P.L.192-2002(ss), SEC.65; P.L.234-2007, SEC.40; P.L.146-2008, SEC.317; P.L.229-2011, SEC.82; P.L.205-2013, SEC.78.*

#### **IC 6-2.5-10-2**

##### **Application of adjusted gross income tax procedures**

Sec. 2. The provisions of the adjusted gross income tax law (IC 6-3), which do not conflict with the provisions of this article and which deal with any of the following subjects, apply for the purposes of imposing, collecting, and administering the state gross retail and use taxes under this article:

- (1) Filing of returns.
- (2) Auditing of returns.
- (3) Investigation of tax liability.
- (4) Determination of tax liability.
- (5) Notification of tax liability.
- (6) Assessment of tax liability.
- (7) Collection of tax liability.
- (8) Examination of taxpayer's books and records.
- (9) Legal proceedings.
- (10) Court actions.
- (11) Remedies.
- (12) Privileges.
- (13) Taxpayer and departmental relief.
- (14) Statutes of limitations.
- (15) Hearings.

- (16) Refunds.
- (17) Remittances.
- (18) Imposition of penalties and interest.
- (19) Maintenance of departmental records.
- (20) Confidentiality of taxpayer's returns.
- (21) Duties of the secretary of state and the treasurer of state.
- (22) Administration.

*As added by Acts 1980, P.L.52, SEC.1. Amended by P.L.19-1986, SEC.13; P.L.192-2002(ss), SEC.66.*

**IC 6-2.5-10-3**

**Repealed**

*(Repealed by P.L.28-1997, SEC.31.)*

**IC 6-2.5-10-4**

**Repealed**

*(Repealed by P.L.28-1997, SEC.31.)*

**IC 6-2.5-10-5**

**Collection of NAICS codes**

Sec. 5. (a) As used in this section, "NAICS code" refers to the code used to classify a particular industry in the current edition of the North American Industry Classification System Manual - United States, published by the National Technical Information Service of the United States Department of Commerce.

(b) The department shall collect and maintain for all retail merchants information concerning the NAICS codes of the merchants.

*As added by P.L.19-2004, SEC.1.*