

## **IC 6-2.5-14**

### **Chapter 14. Amnesty Program for Unpaid Use Tax on Claimed Race Horses**

#### **IC 6-2.5-14-1**

##### **Establishment of amnesty program**

Sec. 1. The department shall establish an amnesty program for taxpayers having an unpaid use tax liability for a claiming transaction occurring before June 1, 2012. This chapter does not apply to a taxpayer's state gross retail or use tax liability from any other type of transaction.

*As added by P.L.205-2013, SEC.79.*

#### **IC 6-2.5-14-2**

##### **Deadline for action by taxpayer**

Sec. 2. The time in which a voluntary payment of tax liability may be made (or the taxpayer may enter into a payment program acceptable to the department for the payment of the unpaid use taxes in full in the manner and time established in a written payment program agreement between the department and the taxpayer) under the amnesty program is limited to the period ending before January 1, 2014.

*As added by P.L.205-2013, SEC.79.*

#### **IC 6-2.5-14-3**

##### **Taxpayer requirements**

Sec. 3. The amnesty program established under this chapter must require the following:

- (1) That a taxpayer who enters an agreement described in section 2 of this chapter is not eligible for any other amnesty program that may be established.
- (2) That the taxpayer shall comply with all other amnesty conditions adopted under a rule of the department in effect on the date the voluntary payment is made.

*As added by P.L.205-2013, SEC.79.*

#### **IC 6-2.5-14-4**

##### **Benefits to amnesty participants**

Sec. 4. Upon payment by a taxpayer to the department of all use taxes due from the taxpayer for a tax period (or payment of the unpaid use taxes in full in the manner and time established in a written payment program agreement between the department and the taxpayer), the department:

- (1) shall abate and not seek to collect any interest, penalties, collection fees, or costs that would otherwise be applicable;
- (2) shall release any liens imposed;
- (3) shall not seek civil or criminal prosecution against any individual or entity; and

(4) shall not issue, or, if issued, shall withdraw, an assessment, a demand notice, or a warrant for payment under IC 6-8.1-5-3, IC 6-8.1-8-2, or another law against any individual or entity; for use taxes due from the taxpayer for the tax period for which amnesty has been granted to the taxpayer.

*As added by P.L.205-2013, SEC.79.*

#### **IC 6-2.5-14-5**

##### **Amnesty binding on the state**

Sec. 5. Amnesty granted under this chapter is binding on the state and its agents. However, failure to pay the department all use taxes due for a tax period invalidates any amnesty granted under this chapter for that tax period.

*As added by P.L.205-2013, SEC.79.*

#### **IC 6-2.5-14-6**

##### **Duty to enforce taxpayer agreement not to participate in another amnesty program**

Sec. 6. The department shall enforce an agreement with a taxpayer that prohibits the taxpayer from receiving amnesty in another amnesty program.

*As added by P.L.205-2013, SEC.79.*