

IC 6-5.5-9

Chapter 9. Miscellaneous

IC 6-5.5-9-1

Rules

Sec. 1. The department shall adopt rules under IC 4-22-2 to implement this article.

As added by P.L.347-1989(ss), SEC.1.

IC 6-5.5-9-2

Other provisions applicable to IC 6-5.5

Sec. 2. For purposes of administration and enforcement the provisions of IC 6-8.1 that are applicable to a listed tax and an income tax apply to the tax imposed by this article.

As added by P.L.347-1989(ss), SEC.1.

IC 6-5.5-9-3

Effect of tax under IC 6-5.5 held inapplicable or invalid

Sec. 3. If the tax imposed by this article is held inapplicable or invalid with respect to a taxpayer, then notwithstanding the statute of limitations set forth in IC 6-8.1-5-2(a), the taxpayer is liable for the taxes imposed for the taxable periods with respect to which the tax under this article is held inapplicable or invalid.

As added by P.L.347-1989(ss), SEC.1. Amended by P.L.21-1990, SEC.34; P.L.192-2002(ss), SEC.130; P.L.1-2003, SEC.48.

IC 6-5.5-9-4

Exemption from income taxes

Sec. 4. (a) A taxpayer who is subject to taxation under this article for a taxable year or part of a taxable year is not, for that taxable year or part of a taxable year, subject to the income taxes imposed by IC 6-3.

(b) The exemption provided for the taxes listed in subsection (a) does not apply to a taxpayer to the extent the taxpayer is acting in a fiduciary capacity.

As added by P.L.347-1989(ss), SEC.1. Amended by P.L.21-1990, SEC.35; P.L.1-1991, SEC.56; P.L.192-2002(ss), SEC.131.

IC 6-5.5-9-5

Depositor or owner of capital stock, share accounts, certificates of indebtedness, or investment in taxpayer with principal offices in state; tax liability

Sec. 5. A depositor or owner of capital stock, capital shares, share accounts, certificates of indebtedness or investment, or comparable investment or interest in a taxpayer with its principal offices in Indiana is not liable for taxation under this article with respect to that interest.

As added by P.L.347-1989(ss), SEC.1. Amended by P.L.21-1990, SEC.36.