

IC 7.1-4-4.5

Chapter 4.5. Hard Cider Excise Tax

IC 7.1-4-4.5-1

Rate of tax

Sec. 1. An excise tax at the rate of eleven and one-half cents (\$0.115) a gallon is imposed upon the manufacture and sale or gift, or withdrawal for sale or gift, of hard cider within Indiana.

As added by P.L.119-1998, SEC.24.

IC 7.1-4-4.5-2

Applicability of tax

Sec. 2. The hard cider excise tax applies only to hard cider. An alcoholic beverage that is subject to the hard cider excise tax is not subject to the liquor excise tax or the wine excise tax.

As added by P.L.119-1998, SEC.24.

IC 7.1-4-4.5-3

Persons liable for tax

Sec. 3. The hard cider excise tax shall be paid by the holder of a vintner's permit, a farm winery permit, a wine wholesaler's permit, a direct wine seller's permit, a beer wholesaler's permit, a dining car wine permit, or a boat wine permit on the hard cider to which the tax is applicable and that is manufactured or imported by the person into this state. However, an item may only be taxed once for hard cider excise tax purposes.

As added by P.L.119-1998, SEC.24. Amended by P.L.201-1999, SEC.11; P.L.204-2001, SEC.44; P.L.107-2015, SEC.13.

IC 7.1-4-4.5-4

Gauging alcoholic beverages

Sec. 4. The commission and the department may adopt rules and maintain gauges in a winery, farm winery, or a wholesaler's premises for the proper gauging of the alcoholic beverages to which the hard cider excise tax is applicable and the assessment of that tax.

As added by P.L.119-1998, SEC.24. Amended by P.L.201-1999, SEC.12.

IC 7.1-4-4.5-5

Necessity of invoice; contents

Sec. 5. (a) All sales of hard cider made by a primary source of supply to a wine wholesaler must at the time of the sale be accompanied by an invoice that shows the following:

- (1) The name and address of seller and purchaser.
- (2) The date of disposition.
- (3) The name or names of each brand sold.
- (4) The number of packages, if any.
- (5) The number of cases by size of bottle.
- (6) The quantity of each kind of alcoholic beverage sold.

(b) The primary source of supply shall send a copy of the invoice to the department of revenue and the commission at the time of the sale.

As added by P.L.119-1998, SEC.24.