
SENATE BILL No. 286

DIGEST OF INTRODUCED BILL

Citations Affected: IC 7.1-3.

Synopsis: Proof of tax payment as condition for license. Provides that the alcohol and tobacco commission shall not issue, renew, or transfer a wholesaler, retailer, dealer, or other permit of any type if the applicant has not paid the applicant's income taxes as required under IC 6. Allows the alcohol and tobacco commission to revoke the permit of a manufacturer or wholesaler of alcoholic beverages for failure to pay the income taxes required under IC 6.

Effective: July 1, 2005.

Kenley

January 6, 2005, read first time and referred to Committee on Tax and Fiscal Policy.

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First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

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SENATE BILL No. 286



A BILL FOR AN ACT to amend the Indiana Code concerning alcohol and tobacco.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 7.1-3-21-15 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 15. (a) The commission
3 shall not issue, renew, or transfer a wholesaler, retailer, dealer, or other
4 permit of any type if the applicant:

- 5 (1) is seeking a renewal and the applicant has not paid all the
- 6 property taxes under IC 6-1.1 that are due currently;
- 7 (2) is seeking a transfer and the applicant has not paid all the
- 8 property taxes under IC 6-1.1 for the assessment periods during
- 9 which the transferor held the permit; **or**
- 10 (3) is on the most recent tax warrant list supplied to the
- 11 commission by the department of state revenue; **or**
- 12 **(4) has not paid all income taxes as required under IC 6.**

13 (b) The commission shall issue, renew, or transfer a permit that the
14 commission denied under subsection (a) when the appropriate one (1)
15 of the following occurs:

- 16 (1) The person, if seeking a renewal, provides to the commission
- 17 a statement from the county treasurer of the county in which the



1 property of the applicant was assessed indicating that all the
2 property taxes under IC 6-1.1 that were delinquent have been
3 paid.

4 (2) The person, if seeking a transfer of ownership, provides to the
5 commission a statement from the county treasurer of the county
6 in which the property of the transferor was assessed indicating
7 that all the property taxes under IC 6-1.1 have been paid for the
8 assessment periods during which the transferor held the permit.

9 (3) The person provides to the commission a statement from the
10 commissioner of the department of state revenue indicating that
11 the person's delinquent tax liability has been satisfied.

12 (4) The commission receives a notice from the commissioner of
13 the department of state revenue under IC 6-8.1-8-2(k).

14 (c) An applicant may not be considered delinquent in the payment
15 of listed taxes if the applicant has filed a proper protest under
16 IC 6-8.1-5-1 contesting the remittance of those taxes. The applicant
17 shall be considered delinquent in the payment of those taxes if the
18 applicant does not remit the taxes owed to the state department of
19 revenue after a final determination on the protest is made by the
20 department of state revenue.

21 (d) The commission may require that an applicant for the issuance,
22 renewal, or transfer of a wholesaler's, retailer's, or dealer's, or other
23 permit of any type furnish proof of the payment of a listed tax (as
24 defined by IC 6-8.1-1-1) or taxes imposed by IC 6-1.1. The commission
25 shall allow the applicant to certify, under the penalties for perjury, that
26 the applicant is not delinquent in filing returns or remitting taxes.

27 SECTION 2. IC 7.1-3-23-29 IS AMENDED TO READ AS
28 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 29. Revocation Re
29 Taxes and Bonds. The commission may revoke the permit of a
30 manufacturer or wholesaler of alcoholic beverages for the failure:

- 31 (1) to pay the taxes when required to do so by this title;
- 32 (2) to pay all income taxes as required under IC 6; or
- 33 (3) for the failure to keep in force the bond required of the
34 applicant for his the applicant's particular permit.

35 The action of the commission in these matters shall be final.

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