

## Indiana Department of Revenue Issues Bulletin on Sales and Use Tax

March 6, 2019 |

On January 30, 2019, the Indiana Department of Revenue issued Information Bulletin #28S regarding the collection, calculation, and reporting of Indiana sales and use tax in various types of motor vehicle transactions. Among other things, Information Bulletin #28S discusses the scope of statutory exemptions from Indiana sales and use taxes, including:

- vehicles which will be moved and titled in another state or country within 30 days of the sale;
- recreational vehicles sold to non-Indiana residents, if the RV will be titled in a reciprocal state or country;
- cargo trailers sold to non-Indiana residents, if the trailer will be titled in a reciprocal state or country;
- vehicles delivered outside Indiana; and
- vehicles for school driver-education programs and not-for-profit organizations.

Information Bulletin #28S at \*I, IV, and VI.

Information Bulletin #28S also discusses how to determine the amount subject to sales tax when there is a trade-in allowance, dealer's price discount, or manufacturer's price reduction. Information Bulletin #28S at \*II. In addition, the Bulletin addresses the applicability of sales tax to returned vehicles, such as repossessed vehicles, customer-returned vehicles, and dealer demonstration vehicles. Information Bulletin #28S at \*V and VI.

### Information Bulletin #28S

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