

## Taxability Matrix: Library of Definitions Request to Publish

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Date Requested: 07/26/2023  
 State: Indiana  
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### Save Form as:

- 2 character state abbreviation
- 4 digit year
- 2 digits for Version number, without "."
- TM for Taxability Matrix: Library of Definitions

Examples:

**SD202300TM** (publish version 2023.0)

**SD202301TM** (publish version 2023.1)

Please Publish Taxability Matrix: Library of Definitions Version # 2023.0

The following changes were made to this document:

- Taxability Treatment     Definition Treatment     Statute/Rule Cite Reference  
 Comments     Date Revised

Reference Number of changed items (may include a brief description of the change):

Line item 10080: mark 'excluded'; added IC 6-2.5-1-5(a)(5) and Sales Tax Information Bulletin No. 28S, available at <https://www.in.gov/dor/files/reference/sib28s.pdf>

Line item 10085: mark 'included'; added IC 6-2.5-1-5(a)(5) and Sales Tax Information Bulletin No. 28S, available at <https://www.in.gov/dor/files/reference/sib28s.pdf>

Line item 10090: mark as 'included'; added IC 6-2.5-1-5(a)(5) and (b)(3).

Line item 11015: mark as 'included'; added IC 6-2.5-1-5(e); added Sales Tax Information Bulletin No. 51, available at <https://www.in.gov/dor/files/reference/sib51.pdf>

Line items 30100, 30015 - 30060: added link to Sales Tax Information Bulletin No. 8, available at <https://www.in.gov/dor/files/reference/sib08.pdf>

Line items 30300 - 30430: added link to Sales Tax Information Bulletin No. 2, available at <https://www.in.gov/dor/files/reference/sib02.pdf>

Line items 41025, 41040, 41045: added link to Sales Tax Information Bulletin No. 29, available at

<https://www.in.gov/dor/files/sib29.pdf> Line item 40040: added links to Sales Tax Information Bulletin No. 29, available at <https://www.in.gov/dor/files/sib29.pdf> and Sales Tax Information Bulletin No. 45, available at

<https://www.in.gov/dor/files/reference/sib45.pdf>

Added: 7% sales tax in each line item that is taxable.

Line item 40060: added to Comment: Bottled water served by a restaurant is taxable at 7%; may also be subject to Food and Beverage taxes; Sales Tax Information Bulletin No. 29, available at <https://www.in.gov/dor/files/sib29.pdf> see also IC 6-9-29.5-2.

Line item 41000: added to Comment: 7% sales tax; may also be subject to Food and Beverage taxes; add Sales Tax Information Bulletin No. 29, available at <https://www.in.gov/dor/files/sib29.pdf> see also IC 6-9-29.5-2.

Line items 60010 - 60060, 61310, 61350: added link to Sales Tax Information Bulletin No. 51T, available at <https://www.in.gov/dor/files/reference/sib51t.pdf>

The date published is the date SST Admin completed this request.