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**Date Requested:** 7/24/2024

**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:**

**IN202400TM** (publish version 2024.0)

**IN202401TM** (publish version 2024.1)

Please Publish Taxability Matrix: Library of Definitions Version # 2024.0

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The following changes were made to this document:

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

31065 Digital audio visual works sold to users other than the end user. Added comment: "If sale is not to the end user, an exemption certificate must be obtained from the purchaser."  
31095 Digital audio works sold to users other than the end user. Added comment: "If sale is not to the end user, an exemption certificate must be obtained from the purchaser."  
31125 Digital Books sold to users other than the end user. Added comment: "If sale is not to the end user, an exemption certificate must be obtained from the purchaser."  
51175 Menstrual discharge collection devices, also known as feminine hygiene products, except reference numbers 51176 and 51177. Taxable IC 6-2.5-4-1 51176 Period underwear. If exempt, indicate in the comment column if they are exempt as menstrual discharge collection devices or clothing. Taxable IC 6-2.5-4-1 51177 All other items that meet the definition of "clothing", except reference number 51176, but are marketed specifically for use as menstrual discharge collection devices for the human menstrual cycle, such as period swimwear, period running shorts and period sleep shorts. If exempt, indicate in the comment column if they are exempt as menstrual discharge collection devices or clothing. Taxable IC 6-2.5-4-1 70010 Firearm safety device Taxable IC 6-2.5-4-1 70011 Firearm storage device except items 70012, 70013 and 70014 Taxable IC 6-2.5-4-1 70012 Glass-faced cabinets that are designed to display the firearm. Taxable IC 6-2.5-4-1 70013 Containers or other forms of storage that are designed to display the firearm Taxable IC 6-2.5-4-1 70014 Any other enclosure that is marketed to store a firearm. Taxable IC 6-2.5-4-1

