

810-13-1-.04 TAX TYPES COVERED

(1) Payments for the following tax types will be subject to the EFT tax payment requirements of these rules:

- (a) Cellular Telecommunication Services Tax
- (b) Coal Severance Tax (State and local)
- (c) Contractor's Gross Receipts Tax
- (d) Corporation Franchise Tax and Permit Fee
- (e) Corporate Income Tax
- (f) Financial Institutions Excise Tax
- (g) Forest Products Severance Tax (State and local)
- (h) Freight Line Equipment Companies' Tax
- (i) Gasoline Tax (State and local)
- (j) Gasoline Tax (Aviation)
- (k) Hazardous Waste Fee
- (l) Hydro-Electric KWH Tax
- (m) Income Tax Withholding Payments
- (n) International Registration Plan Annual Renewal Fees
- (o) Lodgings Tax (State and local)
- (p) Lubricating Oils Tax
- (q) Medicaid Health Care Taxes
- (r) Motor Carrier Fuel Tax
- (s) Motor Carrier Mileage Tax
- (t) Motor Fuels (Diesel) Tax (State and local)
- (u) Oil and Gas Privilege Tax
- (v) Oil and Gas Production Tax
- (w) Oil and Gas Severance Taxes (Local)
- (x) Pari-Mutuel Pool Tax
- (y) Playing Cards Tax
- (z) Registration of Securities
- (aa) Rental or Leasing of Personal Property Tax
- (bb) Sales Tax (State and local)
- (cc) Telegraph Gross Receipts Tax
- (dd) Telephone Gross Receipts Tax
- (ee) Tobacco Tax (State and local)
- (ff) T.V.A. Electric Payments
- (gg) Use Tax (State and local)
- (hh) Utility Excise Tax
- (ii) Utility Gross Receipts Tax
- (jj) Utility License Tax (2.2%)
- (kk) Wholesale Oil License Payments

(2) The above referenced list of tax types is not meant to be exclusive and the Department may at a later date implement EFT tax payment requirements for other types of tax.

Author: Ed Cutter

Authority: Act No.91-570

History: Filed with LRS September 19, 1991, Effective January 10, 1992