



DEPARTMENT OF REVENUE  
INDIANA GOVERNMENT CENTER NORTH  
100 N. SENATE AVE

**DEPARTMENTAL NOTICE #39  
FEBRUARY 2014  
Effective Date: February 1, 2014**

**SUBJECT:** Licensure Requirement for Truck Stop Owners

**REFERENCES:** IC 6-6-2.5-26.5; IC 6-6-2.5-41; IC 6-8.1-7-1

**DISCLAIMER:** Departmental notices are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is not consistent with the law, regulations, or court decisions is not binding on either the department or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein. This document does not meet the definition of a “statement” required to be published in the Indiana Register under IC 4-22-2-7.

**SUMMARY**

Pursuant to SEA 479-2013, IC 6-6-2.5-41 has been amended to require truck stop owners to obtain a license from the department. The license must be renewed every two years. The department may release the names and business addresses of persons issued licenses under IC 6-6 and IC 6-7.

**LICENSURE REQUIREMENT**

Truck stop owners must obtain a license from the department. “Truck stop” means a place of business designed for providing service to commercial trucks and truck drivers, including selling fuel to truck drivers and providing support facilities for truck drivers.

The license must be renewed every two years, and the department is authorized to release the names and business addresses of persons issued such a license.

**How to Register for a Truck Stop Owner’s License**

You must first complete the application, Form TSOL-1. It is available online at <http://www.in.gov/dor/3508.htm>. You must send the completed form to the Indiana Department of Revenue. After your application is processed and approved, you will receive a certificate to display at your business location.

Once granted, the license will need to be renewed every two years. Please submit your application (Form TSOL-1) 30 days prior to the expiration of your existing license. Upon approval, you will receive a renewal license valid for another two years.

If you no longer have a business need for your Truck Stop Owner's License, please contact the department for instructions on how to close your account.

If you have additional questions or need further assistance, you can contact the department via email at [fetax@dor.in.gov](mailto:fetax@dor.in.gov) or via telephone at (317) 615-2630 from 8:15 a.m. to 4:30 p.m., Monday through Friday.



Michael J. Alley  
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