LICENSES, PERMITS & CERTIFICATIONS - INDIANA

Indiana auto repair shop licenses and permits

What Indiana requires of these businesses: registration, tax, licenses and the official links to check.

Sources verified 2026-11-21 - Updated 2026-11-21

1 The rules at a glance

- Registered Retail Merchant Certificate (sales tax)
- Parts taxed; itemized labor not taxed
- EPA 609 for A/C work

We found no state repair shop license.

Requirements at a glance

Sales tax on parts; itemize labor

Required - State - Indiana Department of Revenue

Indiana generally does not tax repair labor when it is separately stated from the parts (Bulletin #60). Parts are taxable. If you do not separate them and the materials are more than 10% of the charge, the whole bill can be taxable.

EPA Section 609 certification for air conditioning work

Required in some cases - Federal - U.S. Environmental Protection Agency

Anyone who repairs or services a motor vehicle air conditioning system for payment or bartering must be certified by an EPA-approved Section 609 program. We found no Indiana State license for repair or body shops.

Official agencies and links

Section 609 Technician Training and Certification Programs

U.S. Environmental Protection Agency

https://www.epa.gov/mvac/section-609-technician-training-and-certification-programs

Sales Tax Information Bulletin #60 (March 2024)

Indiana Department of Revenue

https://www.in.gov/dor/files/sib60.pdf

Frequently asked questions

Is repair labor taxable in Indiana?

Generally not when it is separately stated from the parts.

This guide is general information, not legal advice. Rules change and can depend on your city or county, so confirm with the official agencies linked below before you apply.