

NOTICE OF INTENT TO ADOPT A RULE:

**TITLE 45 DEPARTMENT OF STATE REVENUE**

**Notice of Intent to Adopt a Rule**

LSA Document #14-520

Under IC 4-22-2-23, the Department of State Revenue intends to adopt a rule concerning the following:

**OVERVIEW:** Repeals 45 IAC 13-1-4, 45 IAC 13-2-1, 45 IAC 13-3-1, and 45 IAC 13-5-7, and clarifies, simplifies, and updates the remaining sections concerning motor carrier fuel tax. Questions concerning the proposed rule may be addressed to the following telephone number: (317) 232-2566. Statutory authority: IC 6-8.1-3-3.

For purposes of IC 4-22-2-28.1, the Small Business Regulatory Coordinator for this rule is:

Bruce Kolb, Attorney  
Department of State Revenue  
Indiana Government Center North  
100 North Senate Avenue, Room N248  
Indianapolis, IN 46204  
(317) 232-2107  
[bkolb@dor.in.gov](mailto:bkolb@dor.in.gov)

For purposes of IC 4-22-2-28.1, the Small Business Ombudsman designated by IC 4-4-35-8 is:

Erik Scheub  
Office of Small Business and Entrepreneurship  
One North Capitol, Suite 600  
Indianapolis, IN 46204  
(317) 232-5679  
[ombudsman@osbe.in.gov](mailto:ombudsman@osbe.in.gov)

Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in IC 4-4-35-8, specifically IC 4-4-35-8(9), investigating and attempting to resolve any matter regarding compliance by a small business with a law, rule, or policy administered by a state agency, either as a party to a proceeding or as a mediator.