

NOTICE OF INTENT TO ADOPT A RULE:

TITLE 45 DEPARTMENT OF STATE REVENUE

Notice of Intent to Adopt a Rule

LSA Document #14-146

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

OVERVIEW: Repeals 45 IAC 8.1-1-4, 45 IAC 8.1-1-5, 45 IAC 8.1-1-6, 45 IAC 8.1-1-7, 45 IAC 8.1-1-8, 45 IAC 8.1-1-9, 45 IAC 8.1-1-10, 45 IAC 8.1-1-11, 45 IAC 8.1-1-12, 45 IAC 8.1-1-13, 45 IAC 8.1-1-14, 45 IAC 8.1-1-15, 45 IAC 8.1-1-17, 45 IAC 8.1-1-21, 45 IAC 8.1-1-22, 45 IAC 8.1-1-24, 45 IAC 8.1-1-32, 45 IAC 8.1-1-33, 45 IAC 8.1-1-34, 45 IAC 8.1-1-35, 45 IAC 8.1-1-36, 45 IAC 8.1-1-37, 45 IAC 8.1-1-38, 45 IAC 8.1-1-39, 45 IAC 8.1-1-41, and 45 IAC 8.1-1-42; and clarifies, simplifies, and updates the remaining sections concerning cigarette tax. Questions concerning the proposed rule may be addressed to the following telephone number: (317) 232-2107. 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:

Shane Corbin, Deputy Director
Department of State Revenue
Indiana Government Center North
100 North Senate Avenue, Room N248
Indianapolis, IN 46204
(317) 232-2107
scorbin@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

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.

