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TITLE 45 DEPARTMENT OF STATE REVENUE

**Notice of Intent to Adopt a Rule**  
LSA Document #15-289

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

**OVERVIEW:** Adds 45 IAC 2.3 in order for the rules to reflect current department procedures concerning utility receipts 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) 232-2566  
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

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.

*Posted: 09/02/2015 by Legislative Services Agency*  
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