

## Rulemaking Document-Indiana Board of Tax Review

### Notice of Intent to Adopt a Rule LSA Document #19-626

Under IC 4-22-2-23, the Indiana Board of Tax Review intends to adopt a rule concerning the following:

**Overview:** Repeals all procedural rules related to appeals before the Indiana Board of Tax Review and replaces them with rules organized more consistently to facilitate the appeals process.

Questions concerning these proposed rule changes may be addressed to the following telephone number: (317)-232-3753. Statutory authority: IC 6-1.5-6-2 and 4-22-2-23

For purposes of IC 4-22-2-28-1, the Small Business Regulatory Coordinator for this rule is:

Mr. Jon Elrod  
Commissioner  
Indiana Board of Tax Review  
100 North Senate Avenue, N1026  
Indianapolis, IN 46204  
(317)-232-3753  
[jelrod@ibtr.in.gov](mailto:jelrod@ibtr.in.gov)

For purposes of IC 4-22-2-28.1, the Small Business Ombudsman designated by IC 5-28-17-6 is:

Katelyn Colclazier  
Small Business Ombudsman  
Indiana Economic Development Corporation  
One North Capitol, Suite 700  
Indianapolis, IN 46204  
(317)-431-1560  
[kcolclazier@iedc.in.gov](mailto:kcolclazier@iedc.in.gov)

Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in IC 5-28-17-6, specifically IC 5-28-17-6 (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.

The notice may be accessed here: <http://iac.iga.in.gov/iac/irtoc.htm?id=1.5&hdate=20191120&ldate=20191120> on the Indiana Register's website.

Comments may be submitted by email to Jennifer Thuma, Administrative Law Judge, Indiana Board of Tax Review at the following email address: [jthuma@ibtr.in.gov](mailto:jthuma@ibtr.in.gov). For questions, please call 317-233-4027. Comments may be made at any time throughout the rulemaking process and public comments will be shared on this website. The rulemaking docket will be updated on this website on a regular basis throughout each step of the process.