

Public Comments Received at the February 28, 2020 Hearing on IBTR's Proposed Administrative Rule 52 IAC 4 (LSA Document # 19-626)

As required by statute, the Board posts the following comments received in response to its proposed rules.

Mr. Brent Auberry, Partner with Faegre Drinker Biddle & Reath and Ms. Marilyn Meighen, of Meighen & Associates, P.C., attended the hearing and provided the following comments related to the proposed administrative rules.

Mr. Auberry thanked the Indiana Board of Tax Review for updating, streamlining and improving its administrative rules. He expressed appreciation for the Board's effort and noted that he saw no red flags in the draft rules.

Ms. Meighen shared that she echoed Mr. Auberry's sentiment. She also shared that the Board may wish to look closely at the definition of "small claims" in that the current definition requires that both parties agree to proceed under the small claims procedures to utilize these procedural rules. She stressed that she wanted to be sure to follow the rules and was not sure how this definition would be applied if one party did not agree to proceed under the small claims procedures.

Additional Note:

The Board circulated drafts of the proposed administrative rules as they were updated and revised over the recent past months to the leadership of the tax section of the state and local bar associations. The Board received no comments, suggestions, or changes.

As of March 2, 2020, the Board has received only the verbal comments provided at the hearing. No additional written or verbal comments have been received from any member of the public.