## NOTICE OF INTENT TO ADOPT A RULE:

## TITLE 45 DEPARTMENT OF STATE REVENUE

## Notice of Intent to Adopt a Rule

LSA Document #14-518

Under IC 4-22-2-3, the Department of State Revenue intends to adopt a rule concerning the following:

**OVERVIEW:** Repeals 45 IAC 10-2-1, 45 IAC 10-3-8, 45 IAC 10-3-9, 45 IAC 10-4-9, 45 IAC 10-6-3, 45 IAC 10-6-4, 45 IAC 10-8-1, 45 IAC 10-9-1, 45 IAC 10-10-2, 45 IAC 10-10-3, and 45 IAC 10-10-4, and clarifies, simplifies, and updates the remaining sections concerning special 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

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 ●ne 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.