

NOTICE OF INTENT TO ADOPT A RULE:

TITLE 45 DEPARTMENT OF STATE REVENUE

Notice of Intent to Adopt a Rule

LSA Document #12-429

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

OVERVIEW: Repeals 45 IAC 1.1 concerning the gross income tax. Repeals 45 IAC 2.2-2-4; 45 IAC 2.2-3-17; 45 IAC 2.2-4-17 through 45 IAC 2.2-4-19; 45 IAC 2.2-5-21 through 45 IAC 2.2-5-23; and 45 IAC 2.2-5-64 concerning the sales and use tax. Repeals 45 IAC 3.1-1-40; 45 IAC 3.1-1-41; 45 IAC 3.1-1-43 through 45 IAC 3.1-1-49; 45 IAC 3.1-1-72; 45 IAC 3.1-1-73; 45 IAC 3.1-1-150 concerning the adjusted gross income tax; and 45 IAC 3.1-2 concerning the supplemental net income tax. Repeals 45 IAC 3.1-3 concerning the county adjusted gross income tax. Repeals 45 IAC 4.1-1-3; 45 IAC 4.1-3-6; 45 IAC 4.1-8-9; 45 IAC 4.1-9-1; 45 IAC 4.1-9-2; 45 IAC 4.1-9-5; 45 IAC 4.1-10-2; 45 IAC 4.1-10-3; 45 IAC 4.1-13-3; and 45 IAC 4.1-13-4 concerning the inheritance tax. Repeals 45 IAC 10-1-8; 45 IAC 10-2-6; 45 IAC 10-2-7; 45 IAC 10-3-4; 45 IAC 10-4-15; 45 IAC 10-4-17; 45 IAC 10-4-20; 45 IAC 10-5-6; 45 IAC 10-5-10 through 45 IAC 10-5-12; 45 IAC 10-5-15 through 45 IAC 10-5-18; 45 IAC 10-6-1; 45 IAC 10-6-2; 45 IAC 10-6-6; 45 IAC 10-7-1; and 45 IAC 10-9-5 concerning the special fuel tax. Repeals 45 IAC 11-1-3 through 45 IAC 11-1-6; and 45 IAC 11-2-3 concerning the hazardous waste land disposal tax. Repeals 45 IAC 12-1-1 through 45 IAC 12-1-3; 45 IAC 12-1-6; 45 IAC 12-1-7; 45 IAC 12-1-10; 45 IAC 12-1-12; 45 IAC 12-1-13; 45 IAC 12-3-7; 45 IAC 12-4-4; 45 IAC 12-4-7; 45 IAC 12-4-13; 45 IAC 12-4-16; 45 IAC 12-5-3; 45 IAC 12-5-4; 45 IAC 12-5-9; 45 IAC 12-5-10; 45 IAC 12-8-1; 45 IAC 12-8-3; 45 IAC 12-8-13 through 45 IAC 12-8-16; 45 IAC 12-9; and 45 IAC 12-10 concerning the gasoline tax. Repeals 45 IAC 13-1-2; 45 IAC 13-4-2; 45 IAC 13-4-3; 45 IAC 13-4-6; 45 IAC 13-5-1; 45 IAC 13-5-5; 45 IAC 13-6-1; 45 IAC 13-6-3; 45 IAC 13-6-5; 45 IAC 13-7; 45 IAC 13-8; 45 IAC 13-8.5-3; 45 IAC 13-10; 45 IAC 13-11-5; and 45 IAC 13-13 concerning the motor carrier fuel tax. Repeals 45 IAC 14 concerning the supplemental highway user fee. Repeals 45 IAC 15-1-1 concerning tax administration general provisions. Repeals 45 IAC 19-1-2 through 45 IAC 19-1-4; 45 IAC 19-1-6; 45 IAC 19-2-1; and 45 IAC 19-5-2 concerning the controlled substance excise 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 5-28-17-5 is:

Eric P. Shields
Indiana Economic Development Corporation
One North Capitol, Suite 700
Indianapolis, IN 46204
(317) 234-3997
smallbizombudsman@iedc.in.gov

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