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**TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**Notice of Intent to Adopt a Rule**

LSA Document #12-382

Under [IC 4-22-2-23](#), the Department of Local Government Finance intends to adopt a rule concerning the following:

**OVERVIEW:** Adds [50 IAC 28](#) to establish formal procedures to govern the application for the residence in inventory deduction. Written comments should be sent to the Small Business Regulatory Coordinator for this rule. Statutory authority: [IC 6-1.1-4-26](#); [IC 6-1.1-12.8-8](#); [IC 6-1.1-31-1](#).

For purposes of [IC 4-22-2-28.1](#), the Small Business Regulatory Coordinator for this rule is:

David Marusarz  
Department of Local Government Finance  
Indiana Government Center North  
100 North Senate Avenue, Room 1058(B)  
Indianapolis, IN 46204  
(317) 233-6770  
dmarusarz@dlgf.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.

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