

Notice of Intent to Adopt a Rule

LSA Document #14-518

Under [IC 4-22-2-23](#), 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
One 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.

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