

**Notice of Intent to Adopt a Rule**

LSA Document #15-289

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

**OVERVIEW:** Adds [45 IAC 2.3](#) in order for the rules to reflect current department procedures concerning utility receipts 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) 232-2566  
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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