
TITLE 45 DEPARTMENT OF STATE REVENUE

Notice of Intent to Adopt a Rule

LSA Document #16-570

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

OVERVIEW: Repeals [45 IAC 2.2-3-1](#), [45 IAC 2.2-3-2](#), [45 IAC 2.2-3-16](#), [45 IAC 2.2-3-26](#), [45 IAC 2.2-3-27](#), [45 IAC 2.2-4-4](#), [45 IAC 2.2-4-5](#), [45 IAC 2.2-4-10](#), [45 IAC 2.2-4-20](#), [45 IAC 2.2-4-28](#), [45 IAC 2.2-4-29](#), [45 IAC 2.2-5-28](#), [45 IAC 2.2-5-29](#), [45 IAC 2.2-5-30](#), and [45 IAC 2.2-5-31](#) concerning sales and use 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:

Robert Warner
Small Business Ombudsman
Indiana Economic Development Corporation
One North Capitol, Suite 600
Indianapolis, IN 46204
(317) 232-5679
rwarner@iedc.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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