
TITLE 52 INDIANA BOARD OF TAX REVIEW

Notice of Intent to Adopt a Rule

LSA Document #19-626

Under [IC 4-22-2-23](#), the Indiana Board of Tax Review intends to adopt a rule concerning the following:

OVERVIEW: Repeals all rules relating to procedure related to appeals before the Indiana Board of Tax Review and replaces them with rules organized more consistently to facilitate the appeals process. Questions concerning these proposed rule changes may be addressed to the following telephone number: (317) 232-3753. Statutory authority: [IC 6-1.5-6-2](#).

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

Mr. Jon Elrod
Commissioner
Indiana Board of Tax Review
100 North Senate Avenue, N1026
Indianapolis, IN 46204
(317) 232-3753
jelrod@ibtr.in.gov

For purposes of [IC 4-22-2-28.1](#), the Small Business Ombudsman designated by [IC 5-28-17-6](#) is:

Katelyn Colclazier
Small Business Ombudsman
Indiana Economic Development Corporation
One North Capitol, Suite 700
Indianapolis, IN 46204
(317) 431-1560
kcolclazier@iedc.in.gov

Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in [IC 5-28-17-6](#), specifically [IC 5-28-17-6\(9\)](#), 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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