

**Notice of Intent to Adopt a Rule**

LSA Document #23-448

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

**OVERVIEW:** Amends and adds various provisions to [45 IAC 12](#) to clarify, simplify, and update regulations to reflect current department procedures concerning the gasoline tax. Repeals [45 IAC 12-2-12](#), [45 IAC 12-2-14](#), [45 IAC 12-2-16](#), [45 IAC 12-2-18](#), [45 IAC 12-3-5](#), [45 IAC 12-4-5](#), and [45 IAC 12-8-5](#). 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  
(317) 232-2566  
bkolb@dor.in.gov

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

Matthew Jaworowski  
Small Business Ombudsman  
Indiana Economic Development Corporation  
One North Capitol, Suite 700  
Indianapolis, IN 46204  
(317) 650-0126  
majaworowski@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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