
TITLE 45 DEPARTMENT OF STATE REVENUE

Notice of Intent to Readopt

LSA Document #23-534

Readopts rules in anticipation of [IC 4-22-2.5-2](#), providing that an administrative rule adopted under [IC 4-22-2](#) expires January of the seventh year after the year in which the rule takes effect unless the rule contains an earlier expiration date. Effective 30 days after filing with the Publisher.

OVERVIEW: Rules to be readopted without changes are as follows:

[45 IAC 3.1-4](#) Local Income Tax

Requests for any part of this readoption to be separate from this action must be made in writing within 30 days of this publication. Send written comments to the Small Business Regulatory Coordinator for this rule (see [IC 4-22-2-28.1](#)):

Bruce Kolb
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Indiana Department of State Revenue
Indiana Government Center North
100 North Senate Avenue, Room N248
Indianapolis, IN 46205
(317) 232-2566
bkolb@dor.in.gov

Statutory authority: [IC 6-8.1-3-3](#).

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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