

**Readopted Final Rule**

LSA Document #23-534

**DIGEST**

Readopts rules in anticipation of [IC 4-22-2.6](#), providing that an administrative rule adopted under [IC 4-22-2](#) expires January 1 of the fifth year after the year in which the rule takes effect unless the rule contains an earlier expiration date. *[NOTE: The Notice of Intent to Readopt for this rule was filed before July 1, 2023, under [IC 4-22-2.5](#) (before its repeal).]* Effective 30 days after filing with the publisher.

**[45 IAC 3.1-4](#)**

SECTION 1. UNDER [IC 4-22-2.5-4](#), THE FOLLOWING ARE READOPTED:

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

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Intent to Readopt Rules: [20230628-IR-045230534RNA](#)

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