



VIA EMAIL

August 4, 2023

Bruce R. Kolb
Senior Legal Counsel
Tax Policy
Indiana Department of Revenue
100 N. Senate Ave., N. 248, MS-102
Indianapolis, Indiana 46204

Re: LSA Document #23-448/Economic Impact Statement

Dear Mr. Kolb,

Pursuant to Indiana Code 4-22, as the Small Business Ombudsman for the state of Indiana, I have reviewed the proposed rule and economic impact analysis for small businesses associated with the rule changes contained in LSA Document #23-448 (proposed rule) proposed by the Indiana Department of Revenue (DOR) and found the following to be true.

Proposed rule LSA #23-448 addresses several sections of Indiana Administrative Code authorized for execution by the DOR in Title 45. Among the sections found under Title 45 and proposed under the proposed rule are provisions which address and amend Indiana's "Gasoline Tax" under Article 12. The proposed rule appears to generally provide clarity and redefining of several provisions that make the code easier to read and better apply legislative intent. An example being 45 IAC 12-1-8 which defines a "Motor Vehicle" and makes clear that vehicles exclusively operated on private property and not engaged in highway transportation does not meet the definition of a motor vehicle. Ultimately, the proposed rule does not appear to have any direct negative impact on small businesses which operate within the state of Indiana, and instead is focused on bringing clarity and updates through Title 45, Article 12 toward the administration of Indiana's gasoline tax and subsequent licensing.

Based upon this statement and review, the Indiana Small Business Ombudsman supports the proposed rule related to the economic impact to small business if the DOR conclusion reflects the actual result after promulgation. If there are any questions about these comments, please contact me at majaworowski@iedc.in.gov.

Sincerely,

Matt Jaworowski
Small Business Ombudsman
Manager, Interagency Affairs
Indiana Economic Development Corporation