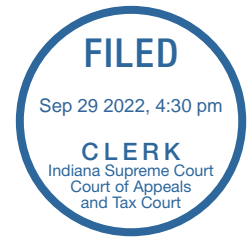


In the Indiana Supreme Court

Cause No. 22S-MS-1



Order Amending Indiana Tax Rules

Under the authority vested in this Court to provide for the procedures employed in all courts of this state and this Court's inherent authority to supervise the administration of all courts in this state, the Indiana Tax Court Rules are amended as follows (deletions shown by ~~striking~~ and new text shown by underlining):

...

Rule 5. Time

(A) Time for Response to Petition. ~~In cases appealing a final determination of the Department of State Revenue, the Department of State Revenue shall have thirty (30) days from the date the clerk of the Tax Court mails the transmittal letter to file its response. In cases appealing a final determination of the Department of Local Government Finance or the Indiana Board of Tax Review, no response is required, but the respondent may file a response, if respondent deems necessary, within thirty (30) days from the date the clerk of the Tax Court mails the transmittal letter in Department of Local Government Finance cases or within thirty (30) days after the date of service of the petition and summons on the respondent in Indiana Board of Tax Review cases.~~

(1) In cases challenging final determinations of either the Department of State Revenue or the Department of Local Government Finance, the named respondent shall file an answer no later than thirty (30) days after the clerk's transmittal letter is mailed.

(2) In cases challenging final determinations of the Indiana Board of Tax Review, the named respondent shall file an answer no later than thirty (30) days after the date the petition and summons are served upon it.

...

Rule 16. Small Tax Cases

...

(C) Manner of Service. For the purpose of service, the notice of claim shall also be considered to be the summons. The notice of claim shall be served ~~upon the Attorney General~~ by registered or certified mail, return receipt requested.

(1) In small tax cases appealing final determinations of the Department of State Revenue, the notice of claim shall be served upon the Attorney General.


(2) In small tax cases appealing final determinations of the Indiana Board of Tax Review, the notice of claim shall be served upon the appropriate party as specified in Tax Court Rule 4(B).

(D) Appearances ~~for by~~ Governmental-Defendant Respondents. The Attorney General shall ~~be deemed to have~~ entered an appearance for and on behalf of the ~~governmental defendant or defendants~~ Department of State Revenue. Respondents shall file an appearance no later than thirty (30) days after the date the notice of claim was served.

...

This amendment is effective January 1, 2023.

Done at Indianapolis, Indiana, on 9/29/2022.



Loretta H. Rush
Chief Justice of Indiana

All Justices concur.