



January 17, 2017

Bruce R. Kolb
Attorney
Indiana Department of Revenue
100 North Senate Avenue, N. 248, MS-102
Indianapolis, IN 46204

Dear Mr. Kolb,

Pursuant to IC 4-22, the Indiana Economic Development Corporation (“IEDC”) has reviewed the economic impact analysis for small business associated with rule changes contained in LSA Document 16-429 proposed by the Indiana Department of Revenue (“DOR”). The proposed rule: Adds 45 IAC 16-0.5-1 to clarify scope of definitions. Adds 45 IAC 16-0.5-2 to clarify the term “Administrator”. Adds 45 IAC 16-0.5-3 to clarify the term “Applicant”. Adds 45 IAC 16-0.5-4 to clarify the term “Classification”. Adds 45 IAC 16-0.5-5 to clarify the term “Complainant”. Adds 45 IAC 16-0.5-6 to clarify the term “Department”. Adds 45 IAC 16-0.5-7 to clarify the term “Division”. Adds 45 IAC 16-0.5-8 to clarify the term “Interested Party”. Adds 45 IAC 16-0.5-9 to clarify the term “Irregular Route Carrier”. Adds 45 IAC 16-0.5-10 to clarify the term “Pleading”. Adds 45 IAC 16-0.5-11 to clarify the term “Presiding Officer”. Adds 45 IAC 16-0.5-12 to clarify the term “Protestant”. Adds 45 IAC 16-0.5-13 to clarify the term “Rates”. Adds 45 IAC 16-0.5-14 to clarify the term “Regular Route Carrier”. Adds 45 IAC 16-0.5-15 to clarify the term “Respondent”. Adds 45 IAC 16-0.5-16 to clarify the term “Rules and Regulations”. Adds 45 IAC 16-0.5-17 to clarify the term “Schedule”. Adds 45 IAC 16-0.5-18 to clarify the term “Tariff”. Amends 45 IAC 16-1-2 updates insurance coverage to comply with Federal Motor Carrier Safety Regulations. Amends 45 IAC 16-1-3 updates temporary authority to meet current practices. Amends 45 IAC 16-1-4 updates sale and transfer of application to meet current practices. Amends 45 IAC 16-1-10 updates vehicle identification to meet current practices. Amends 45 IAC 16-1-11 updates unified carrier registration to meet current practices. Amends 45 IAC 16-1-12 updates safety requirements to meet current practices. Amends 45 IAC 16-1-13 updates lease of vehicles to meet current practices. Amends 45 IAC 16-1-14 updates advertising to meet current practices. Amends 45 IAC 16-1-16 updates separability to meet current practices. Amends 45 IAC 16-1.5-1 updates applications and scope to meet current practices. Amends 45 IAC 16-1.5-2 updates filings to meet current practices. Amends 45 IAC 16-1.5-3 updates appearance to meet current practices. Amends 45 IAC 16-1.5-4 updates pleadings to meet current practices. Amends 45 IAC 16-1.5-5 updates complaints to meet current practices. Amends 45 IAC 16-1.5-6 updates answers to meet current practices. Amends 45 IAC 16-1.5-7 updates petitions to meet current practices. Amends 45 IAC 16-1.5-8 updates service to meet current practices. Amends 45 IAC 16-1.5-9 updates subpoenas to meet current practices. Amends 45 IAC 16-1.5-10 updates discovery to meet current practices. Amends 45 IAC 16-1.5-11 updates motions to meet current practices. Amends 45 IAC 16-1.5-12 updates protestants to meet current practices. Amends 45 IAC 16-1.5-13 updates hearing procedures to meet current practices. Amends 45 IAC 16-1.5-14 updates evidence to meet current practices. Amends 45 IAC 16-1.5-15 updates post hearing matters to meet current practices. Amends 45 IAC 16-1.5-16 updates post hearing relief to meet current practices. Amends 45 IAC 16-1.5-17 updates dismissal of cases to meet current practices. Amends 45 IAC 16-1.5-18 updates other rules to meet current practices. Amends 45 IAC 16-2-1 updates publications to meet current practices. Amends 45 IAC 16-2-2 updates tariffs to meet current practices. Amends 45 IAC 16-2-6 updates changes in tariffs to meet current practices. Amends 45 IAC 16-2-7 updates posting of tariffs to meet current practices. Amends 45 IAC 16-2-8 updates contract carrier tariffs to meet



current practices. Amends 45 IAC 16-3-1 updates household goods tariffs and classifications to meet current practices. Amends 45 IAC 16-3-3 updates tariff preparations to meet current practices. Amends 45 IAC 16-3-8 updates supplements to meet current practices. Amends 45 IAC 16-3-9 updates amendments to meet current practices. Amends 45 IAC 16-3-10 updates sectional tariffs to meet current practices. Amends 45 IAC 16-3-11 updates partial cancellations to meet current practices. Amends 45 IAC 16-3-12 updates suspension of publication to meet current practices. Amends 45 IAC 16-3-13 updates terminal and special service tariffs to meet current practices. Amends 45 IAC 16-3-14 updates distance or mileage rates to meet current practices. Amends 45 IAC 16-3-15 updates tariffs containing classifications to meet current practices. Amends 45 IAC 16-3-16 updates rate basis books to meet current practices. Amends 45 IAC 16-3-18 updates rates prescribed by the department to meet current practices. Amends 45 IAC 16-3-19 updates transfer of operations to meet current practices. Amends 45 IAC 16-3-20 updates filing of tariffs to meet current practices. Amends 45 IAC 16-3-26 updates contract carriers to meet current practices. Amends 45 IAC 16-3-28 updates waiver of regulations to meet current practices. Amends 45 IAC 16-3-29 updates publication requirements to meet current practices. Amends 45 IAC 16-3-33 updates change of name or transfer to meet current practices. Amends 45 IAC 16-3-34 updates partial transfer to meet current practices. Amends 45 IAC 16-3-35 updates receivership to meet current practices. Amends 45 IAC 16-3-36 updates receivership to meet current practices. Amends 45 IAC 16-3-41 updates binding estimates to meet current practices. Amends 45 IAC 16-3-43 updates written binding estimates to meet current practices. Amends 45 IAC 16-3-44 updates variances from estimates to meet current practices. Amends 45 IAC 16-3-45 updates carrier's liability to meet current practices. Amends 45 IAC 16-3-46 updates publication of tariffs to meet current practices. Repeals 45 IAC 16-1-1; 45 IAC 16-1-6; 45 IAC 16-1-7; 45 IAC 16-1-9; 45 IAC 16-1-15; 45 IAC 16-2-3; 45 IAC 16-2-4; 45 IAC 16-2-5; 45 IAC 16-2-9; 45 IAC 16-2-10; 45 IAC 16-2-11; 45 IAC 16-2-12; 45 IAC 16-2-13; 45 IAC 16-2-14; 45 IAC 16-2-15; 45 IAC 16-2-16; 45 IAC 16-3-2; 45 IAC 16-3-4; 45 IAC 16-3-5; 45 IAC 16-3-6; 45 IAC 16-3-7; 45 IAC 16-3-17; 45 IAC 16-3-21; 45 IAC 16-3-22; 45 IAC 16-3-23; 45 IAC 16-3-24; 45 IAC 16-3-25; 45 IAC 16-3-27; 45 IAC 16-3-30; 45 IAC 16-3-31; 45 IAC 16-3-32; 45 IAC 16-3-37; 45 IAC 16-3-38; 45 IAC 16-3-39; 45 IAC 16-3-40; and 45 IAC 16-3-42. Effective 30 days after filing with the Publisher.

The economic impact statement prepared by DOR states, "The proposed rule will not impose requirements or costs on small businesses under IC 4-22-2.1-5."

Based upon this analysis, the IEDC supports the proposed rule related to the economic impact to small business if the DOR's conclusions reflect the actual result after promulgation. If you have any questions about the comments contained herein please contact me at 317.232.5679 or ombudsman@osbe.in.gov.

Regards,

Robert Warner