

**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.

*Posted: 06/28/2023 by Legislative Services Agency*

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