



Office of Small Business and Entrepreneurship
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September 16, 2015

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

Dear Mr. Kolb,

Pursuant to IC 4-22, the Indiana Office of Small Business and Entrepreneurship ("OSBE") has reviewed the economic impact analysis for small business associated with rule changes contained in LSA Document 14-520 proposed by the Indiana Department of Department of Revenue ("IDOR"). The proposed rule amends 45 IAC 13-1-1 to delete superfluous language. It amends 45 IAC 13-1-3 to clarify the definition of a vehicle designed for highway use. It amends 45 IAC 13-1-5 to delete superfluous language. It amends 45 IAC 13-1-6 to clarify the definition of a road tractor. It amends 45 IAC 13-1-7 to clarify the definition of a tractor truck. It amends 45 IAC 13-1-8 to delete superfluous language. It amends 45 IAC 13-1-9 to clarify the definition of a person. It amends 45 IAC 13-1-10 to delete superfluous language. It amends 45 IAC 13-1-11 to delete superfluous language. It amends 45 IAC 13-2-2 to delete superfluous language. It amends 45 IAC 13-3-2 to delete superfluous language. It amends 45 IAC 13-3-3 to delete superfluous language. It amends 45 IAC 13-3-4 to delete superfluous language. It amends 45 IAC 13-3-5 to delete superfluous language. It amends 45 IAC 13-4-4 to delete superfluous language. It amends 45 IAC 13-4-5 to delete superfluous language. It amends 45 IAC 13-4-7 to clarify the proportional use credit. It amends 45 IAC 13-5-2 to delete superfluous language. It amends 45 IAC 13-5-4 to delete superfluous language. It amends 45 IAC 13-6-2 to delete superfluous language. It amends 45 IAC 13-6-4 to delete superfluous language. It amends 45 IAC 13-6-6 to delete superfluous language. It amends 45 IAC 13-8.5-1 to update the rate of the surcharge tax. It amends 45 IAC 13-8.5-2 to clarify the calculation of fuel consumption. It amends 45 IAC 13-8.5-4 to delete superfluous language. It amends 45 IAC 13-9-1 to delete superfluous language. It amends 45 IAC 13-9-2 to clarify the filing of quarterly reports. It amends 45 IAC 13-11-1 to update annual permits to include cab cards and emblems, amend the effective dates, and extension of the expiration date. It amends 45 IAC 13-11-2 to delete superfluous language. It amends 45 IAC 13-11-3 to delete superfluous language. It amends 45 IAC 13-11-4 to delete superfluous language. It amends 45 IAC 13-11-6 to update who may issue a temporary authorization. It amends 45 IAC 13-12-1 to clarify when the commissioner may suspend or revoke permits. It repeals 45 IAC 13-1-4; 45 IAC 13-2-1; 45 IAC 13-3-1; 45 IAC 13-5-7.

The economic impact statement prepared by IDOR states the proposed rule will not impose an economic impact on small businesses. OSBE does not object to the economic impact to small business associated with the proposed rule. If you have any questions about the comments contained herein please contact me at 232.5679 or ombudsman@osbe.in.gov.

Regards,

A handwritten signature in black ink that reads "Erik Scheub".

Erik Scheub