



Economic
Development
Corporation

VIA EMAIL

October 10, 2024

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

Re: LSA Document #24-389/Regulatory Analysis-Small Business Economic Impact Statement

Dear Mr. Kolb,

Pursuant to Indiana Code 4-22-2.1-5(c)(2), as the Small Business Ombudsman for the state of Indiana, I have reviewed the proposed rule and regulatory analysis associated with the rule changes contained in LSA Document #24-389 (proposed rule) submitted to the Indiana Small Business Ombudsman by the Indiana Department of Revenue (DOR). I have found the following to be true.

Proposed rule LSA #24-389 creates a new section of Indiana Administrative Code (IAC) under code cite of 45 IAC 23. Within the new code cite, the DOR codifies fees of \$15 and \$10 for "Trip Permits" and "Hunter's Permits", respectively, and defines each type of permit's intended use and instances for need. The DOR is adding this section of IAC in order to comply with Senate Enrolled Act 1623-2023, which requires Indiana state agency fees to be codified.

The DOR's provided regulatory analysis displays a proper due diligence, clear background and understanding of how implementation must be carried out to ensure compliance. The impact to small businesses by the proposed rule appears to be minimal, if any, as no new fines or fees are being imposed. In fact, the proposed rule may provide benefit to small businesses as it administratively codifies permits related to a long standing interjurisdictional compact agreement known as the International Registration Plan (IRP) and provides clarity for when an operator may need either permit. Based upon this statement and review, the Indiana Small Business Ombudsman supports the proposed rule related to the economic impact on small businesses if the DOR's conclusion reflects the actual result after promulgation. If there are any questions about these comments, please contact me at ombudsman@iedc.in.gov.

Sincerely,
Matt Jaworowski
Small Business Ombudsman
Indiana Economic Development Corporation