



**INDIANA OFFICE OF SMALL BUSINESS AND ENTREPRENEURSHIP**

*Jacob Schpok, Executive Director*

August 25, 2014

Debbi Harling  
Indiana Department of Revenue  
Legal Division  
100 N. Senate Ave., N248, MS102  
Indianapolis, IN 46204-2253

Dear Ms. Harling,

Pursuant to IC 4-22-2-28, 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 14-147 proposed by the Indiana Department of Revenue (“IDOR”). The proposed rule Repeals 45 IAC 11-1-1, 45 IAC 11-1-2, 45 IAC 11-1-7, 45 IAC 11-1-8, 45 IAC 11-1-9, 45 IAC 11-1-10, 45 IAC 11-2-1, 45 IAC 11-2-2, 45 IAC 11-2-4, 45 IAC 11-2-5, 45 IAC 11-2-6, 45 IAC 11-2-7, 45 IAC 11-2-8, 45 IAC 11-3-1, and 45 IAC 11-3-2, concerning hazardous waste land disposal tax.

The economic impact statement prepared by the IDOR will not impose requirements or costs on small businesses under IC4-22-2.1-5. 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](mailto:ombudsman@osbe.in.gov).

Regards,

Erik Scheub