



State of Indiana

Mike Braun, Governor



Office of Management and Budget
102 State House
Indianapolis, IN 46204

State Budget Agency
212 State House
Indianapolis, IN 46204

May 19, 2026

Jeff Raney
Senior Counsel, Tax Policy
Indiana Department of Revenue
100 North Senate Avenue
Indianapolis, IN 46204

Dear Mr. Raney,

Pursuant to the provisions of IC 4-22-2-22.8, the Office of Management and Budget and State Budget Agency have reviewed the proposed regular rule amending 45 IAC 2.2 to align the rule with current statutes, Tax Court decisions, Streamlined Sales Tax requirements, and existing department policy and administrative practices while reducing complexity and improving readability. (DOR #2025-49R). After reviewing the revised rule, the recommendation of OMB and SBA is that the rule changes be approved. DOR is authorized to commence the public comment period(s).

Furthermore, if the proposed rule is revised after this approval, the agency must resubmit the rule to OMB and obtain a new approval pursuant to IC 4-22-2-22.8(f).

DOR may proceed with the OMB-approved version of the rule proposed in its submission.

Lisa W. Hershman
OMB Director

Date: 5/19/2026

Chad Ranney
SBA Director

Date: 5/19/2026