TITLE 45 DEPARTMENT OF STATE REVENUE

Cost-Benefit Analysis
LSA Document #16-491

Prepared pursuant to Executive Orders 2-89 and 13-03, and Financial Management Circular #2015-01:

a. Statement of Need:

The rule is intended to serve a public need in that it will clarify existing law by repealing regulations that are outdated, superfluous to provisions in the Indiana Code, or that have been superseded by provisions in the Indiana Code and/or judicial decisions.

b. Evaluation of Costs and Benefits

Costs

There are no identifiable costs separate from the administrative actions necessary to promulgate this rule on behalf of the Department.

Benefits

There should be an administrative benefit to taxpayers, practitioners, and the Department by removing potentially confusing provisions that are of no legal consequence in that they are outdated, superfluous to provisions in the Indiana Code, or that have been superseded by provisions in the Indiana Code and/or judicial decisions.

c. Examination of Alternatives

The only alternative is for the Department to draft documents (e.g., Information Bulletins, Commissioner's Directives, Departmental Notices) explaining that the regulations identified in this rule are outdated, superfluous, and/or have become superseded and are of no legal consequence.