TITLE 45 INDIANA DEPARTMENT OF REVENUE

One Year Requirement (IC 4-22-2-25)
LSA Document #14-519

September 4, 2015

RE: LSA Document #14-519 -Notice with Respect to Amendments to 45 IAC 12

On behalf of the Indiana Department of Revenue (Department), I am submitting this notice in compliance with IC 4-22-2-25. The notice is sought because the Department has determined that the promulgation of a portion of the captioned rule may not be completed within one year after publication of the Notice of Intent to Adopt a Rule.

The Department caused the posting of its Notice of Intent to Adopt a Rule for the captioned document on January 7, 2015 (DIN: 20150107-IR-045140519NIA).

Due to the eight (8) month review by the State Budget Agency the Department is still anticipating approval of LSA Document #14-519. However, the Department will not be able to complete the rulemaking process by January 7, 2016.

The Department will expeditiously proceed with final action on the proposed amendments. The expected date the rule will be approved or deemed approved by the Governor or withdrawn under IC 4-22-2-41 is February 12, 2016.

The 250th day after publication of the Notice of Intent to Adopt a Rule is September 14, 2015. This notice is submitted in a timely matter.

Andrew J. Kossack, Commissioner
Indiana Department of Revenue