## TITLE 45 DEPARTMENT OF STATE REVENUE

## Notice of Intent to Adopt a Rule

LSA Document #23-448

Under IC 4-22-2-3, the Department of State Revenue intends to adopt a rule concerning the following:

**OVERVIEW**: Repeals 45 IAC 12-2-12, 45 IAC 12-2-14, 45 IAC 12-2-16, 45 IAC 12-2-18, 45 IAC 12-3-5, 45 IAC 12-4-5, 45 IAC 12-8-5, and clarifies, simplifies, and updates the remaining sections and adds sections in order for the regulations to reflect current department procedures concerning gasoline tax. Questions concerning the proposed rule may be addressed to the following telephone number: (317) 232-2566, Statutory authority: IC 6-8.1-3-3.

For purposes of IC 4-22-2-28.1, the Small Business Regulatory Coordinator for this rule is:

Bruce Kolb, Attorney
Department of State Revenue
Indiana Government Center North
100 North Senate Avenue, Room N248
(317) 232-2566
bkolb@dor.in.gov

For purposes of IC 4-22-2-28.1, the Small Business Ombudsman designated by IC 4-4-35-8 is:

Matthew Jaworowski
Small Business Ombudsman
Indiana Economic Development Corporation
One North Capitol, Suite 700
Indianapolis, IN 46204
(317) 650-0126
MaJaworowski@iedc.IN.gov

Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in IC 5-28-17-6, specifically IC 5-28-17-6(9), investigating and attempting to resolve any matter regarding compliance by a small business with a law, rule, or policy administered by a state agency, either as a party to a proceeding or as a mediator.