



Economic  
Development  
Corporation

VIA            EMAIL

October 10, 2024

Bruce R. Kolb  
Senior Legal Counsel  
Indiana Department of Revenue  
100 N. Senate Ave., N. 248, MS-102  
Indianapolis, Indiana 46204

Re: LSA Document #24-387/Regulatory Analysis-Small Business Economic Impact Statement

Dear Mr. Kolb,

Pursuant to Indiana Code 4-22-2.1-5(c)(2), as the Small Business Ombudsman for the state of Indiana, I have reviewed the proposed rule and regulatory analysis associated with the rule changes contained in LSA Document #24887 (proposed rule) submitted to the Indiana Small Business Ombudsman by the Indiana Department of Revenue (DOR). I have found the following to be true.

Proposed rule LSA #24-387 creates a new section of Indiana Administrative Code (IAC) under code cite of 45 IAC 22. Within the new code cite, the DOR provides definitions of what constitutes a violation, a clear penalty schedule, procedure for assessment of civil penalties, penalty mitigation procedures, and outlines circumstances where a penalty may be elevated, all in relation to Indiana's Oversized/Overweight (OSOW) permit for motor carriers. The DOR is adding this section of IAC in order to comply with Senate Enrolled Act 1623-2023, which requires civil penalties in Indiana administrative code to be accompanied with descriptions of when and how a state agency may need to implement and assesses, as well as circumstances which may impose, a civil penalty.

The DOR's provided regulatory analysis displays a proper due diligence, clear background and understanding of how implementation must be carried out to ensure compliance. The impact to small businesses by the proposed rule appears to be minimal, if any, as no new fines or fees are being imposed. In fact, the proposed rule may save small businesses money by bringing clarity to instances in which a permit may or may not be necessary and potential reduction of fines through the outlined penalty schedule. The state recognizes the impact which OSOW motor carriers have on infrastructure. Properly permitting these vehicles will provide infrastructure reprieve from undue impact and keep transportation corridors safer for all passengers. Based upon this statement and review, the Indiana Small Business Ombudsman supports the proposed rule related to the economic impact on small businesses if the DOR's conclusion reflects the actual result after promulgation. If there are any questions about these comments, please contact me at [ombudsman@iedc.in.gov](mailto:ombudsman@iedc.in.gov).

Sincerely,  
Matt Jaworowski  
Small Business Ombudsman  
Indiana Economic Development Corporation

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