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**TITLE 45 DEPARTMENT OF STATE REVENUE**

**Notice of Intent to Adopt a Rule**  
LSA Document #16-570

Under IC 4-22-2-23, the Department of State Revenue intends to adopt a rule concerning the following:

**OVERVIEW:** Repeals 45 IAC 2.2-3-1, 45 IAC 2.2-3-2, 45 IAC 2.2-3-16, 45 IAC 2.2-3-26, 45 IAC 2.2-3-27, 45 IAC 2.2-4-4, 45 IAC 2.2-4-5, 45 IAC 2.2-4-10, 45 IAC 2.2-4-20, 45 IAC 2.2-4-28, 45 IAC 2.2-4-29, 45 IAC 2.2-5-28, 45 IAC 2.2-5-29, 45 IAC 2.2-5-30, and 45 IAC 2.2-5-31 concerning sales and use 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  
Indianapolis, IN 46204  
(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:

Robert Warner  
Small Business Ombudsman  
Indiana Economic Development Corporation  
One North Capitol, Suite 600  
Indianapolis, IN 46204  
(317) 232-5679  
rwarner@iedc.in.gov

Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in IC 4-4-35-8, specifically IC 4-4-35-8(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.

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**Proposed Rule**  
LSA Document #16-570

DIGEST

Repeals 45 IAC 2.2-3-1, 45 IAC 2.2-3-2, 45 IAC 2.2-3-16, 45 IAC 2.2-3-26, 45 IAC 2.2-3-27, 45 IAC 2.2-4-4, 45 IAC 2.2-4-5, 45 IAC 2.2-4-10, 45 IAC 2.2-4-20, 45 IAC 2.2-4-28, 45 IAC 2.2-4-29, 45 IAC 2.2-5-28, 45 IAC 2.2-5-29, 45 IAC 2.2-5-30, and 45 IAC 2.2-5-31 concerning sales and use tax. Effective 30 days after filing with the Publisher.

IC 4-22-2.1-5 Statement Concerning Rules Affecting Small Businesses

45 IAC 2.2-3-1; 45 IAC 2.2-3-2; 45 IAC 2.2-3-16; 45 IAC 2.2-3-26; 45 IAC 2.2-3-27; 45 IAC 2.2-4-4; 45 IAC 2.2-4-5; 45 IAC 2.2-4-10; 45 IAC 2.2-4-20; 45 IAC 2.2-4-28; 45 IAC 2.2-4-29; 45 IAC 2.2-5-28; 45 IAC 2.2-5-29; 45 IAC 2.2-5-30; 45 IAC 2.2-5-31

SECTION 1. THE FOLLOWING ARE REPEALED: 45 IAC 2.2-3-1; 45 IAC 2.2-3-2; 45 IAC 2.2-3-16; 45 IAC 2.2-3-26; 45 IAC 2.2-3-27; 45 IAC 2.2-4-4; 45 IAC 2.2-4-5; 45 IAC 2.2-4-10; 45 IAC 2.2-4-20; 45 IAC 2.2-4-28; 45 IAC 2.2-4-29; 45 IAC 2.2-5-28; 45 IAC 2.2-5-29; 45 IAC 2.2-5-30; 45 IAC 2.2-5-31.

Notice of Public Hearing

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**Notice of Public Hearing**  
LSA Document #16-570

**Notice of Public Hearing**

Under IC 4-22-2-24, notice is hereby given that on July 13, 2017, at 10:00 a.m., at the Indiana Government Center South, 302 West Washington Street, Conference Room D, Indianapolis, Indiana, the Department of State Revenue will hold a public hearing on repeal of 45 IAC 2.2-3-1, 45 IAC 2.2-3-2, 45 IAC 2.2-3-16, 45 IAC 2.2-3-26, 45 IAC 2.2-3-27, 45 IAC 2.2-4-4, 45 IAC 2.2-4-5, 45 IAC 2.2-4-10, 45 IAC 2.2-4-20, 45 IAC 2.2-4-28, 45 IAC 2.2-4-29, 45 IAC 2.2-5-28, 45 IAC 2.2-5-29, 45 IAC 2.2-5-30, and 45 IAC 2.2-5-31 concerning sales and use tax. Effective 30 days after filing with Publisher.

The proposed rule does not impose requirements or costs under IC 4-22-2-24(d)(3).

Copies of the proposed rule and any data, studies, or analyses referenced in a justification of requirements or costs on regulated entities are available to be inspected and copied at the Department of State Revenue, Indiana Government Center North, 100 North Senate Avenue, Room N248, Indianapolis, Indiana.

Adam J. Krupp  
Commissioner  
Department of Revenue

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**Economic Impact Statement**

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**IC 4-22-2.1-5 Statement Concerning Rules Affecting Small Businesses**

The proposed rule will not impose requirements or costs on small businesses under IC 4-22-2.1-5.

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