



Office of Small Business and Entrepreneurship
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September 16, 2015

Bruce Kolb
Attorney
Indiana Department of Revenue
100 N. Senate Ave., N. 248, MS-102
Indianapolis, IN 46204

Dear Mr. Kolb,

Pursuant to IC 4-22, the Indiana Office of Small Business and Entrepreneurship ("OSBE") has reviewed the economic impact analysis for small business associated with rule changes contained in LSA Document 14-518 proposed by the Indiana Department of Department of Revenue ("IDOR"). It amends 45 IAC 10-1-1 to delete superfluous language. It amends 45 IAC 10-1-3 to delete superfluous language. It amends 45 IAC 10-1-6 to clarify the definition of motor vehicle. It amends 45 IAC 10-1-7 to clarify the definition of person. It amends 45 IAC 10-1-9 to clarify the definition of special fuel. It amends 45 IAC 10-1-12 to delete superfluous language. It amends 45 IAC 10-1-18 to delete superfluous language. It adds 45 IAC 10-2-8 to clarify the collection of tax on the sale of biodiesel. It amends 45 IAC 10-3-1 to clarify the exemption for exported fuel. It amends 45 IAC 10-3-2 to clarify the treatment for special fuel sold or used by the U.S. government. It amends 45 IAC 10-3-3 to clarify the exemption for special fuel sold to or used by post exchanges and federal reservations. It amends 45 IAC 10-3-5 to clarify the exemption from special fuel tax for sales to a public transportation corporation. It amends 45 IAC 10-3-6 to clarify the meaning of service area. It amends 45 IAC 10-3-7 to clarify the exemption for special fuel sold to a common carrier. It amends 45 IAC 10-3-10 to clarify the presumption of taxability. It amends 45 IAC 10-3-11 to clarify the proportional exemptions for special fuel used in motor vehicles with common fuel reservoirs. It amends 45 IAC 10-4-7 to delete superfluous language. It amends 45 IAC 10-4-8 to delete superfluous language. It amends 45 IAC 10-4-10 to delete superfluous language. It amends 45 IAC 10-4-11 to delete superfluous language. It amends 45 IAC 10-4-12 to delete superfluous language. It amends 45 IAC 10-4-13 to delete superfluous language. It amends 45 IAC 10-4-14 to clarify the reasons for cancellation or denial of a license. It amends 45 IAC 10-4-16 to delete superfluous language. It amends 45 IAC 10-4-18 to delete superfluous language. It amends 45 IAC 10-4-19 to delete superfluous language. It amends 45 IAC 10-5-7 to delete superfluous language. It amends 45 IAC 10-5-19 to delete superfluous language. It amends 45 IAC 10-6-5 to delete superfluous language. It amends 45 IAC 10-7-2 to clarify that the department's sealing of a pump. It amends 45 IAC 10-7-3 to replace dealer with seller. It amends 45 IAC 10-9-2 to delete superfluous language. It amends 45 IAC 10-9-3 to delete superfluous language. It amends 45 IAC 10-9-4 to clarify violations and offenses. It amends 45 IAC 10-9-6 to clarify the display of the tax rate. It amends 45 IAC 10-10-1 to delete superfluous language. It repeals 45 IAC 10-2-1, 45 IAC 10-3-8, 45 IAC 10-3-9, 45 IAC 10-4-9, 45 IAC 10-6-3, 45 IAC 10-6-4, 45 IAC 10-8-1, 45 IAC 10-9-1, 45 IAC 10-10-2, 45 IAC 10-10-3, 45 IAC 10-10-4. Effective 30 days after filing with the Publisher.

The economic impact statement prepared by IDOR states the proposed rule will not impose an economic impact on small businesses. OSBE does not object to the economic impact to small business associated with the proposed rule. If you have any questions about the comments contained herein please contact me at 232.5679 or ombudsman@osbe.in.gov.

Regards,

A handwritten signature in black ink that reads "Erik Scheub".

Erik Scheub