
TITLE 45 DEPARTMENT OF STATE REVENUE

Notice of Public Comment Period for Rule Readoption

LSA Document #23-658

Readopts rules in anticipation of [IC 4-22-2.6](#), providing that an administrative rule adopted under [IC 4-22-2](#) expires January 1 of the fifth year after the year in which the rule takes effect unless the rule contains an earlier expiration date. Effective 30 days after filing with the publisher.

STATUTORY AUTHORITY: [IC 6-8.1-3-3](#)

OVERVIEW

Rules to be readopted without changes are as follows:

[45 IAC 3.1-1-21.5](#) "Permanent place of residence" defined

[45 IAC 3.1-1-22](#) "Domicile" defined

[45 IAC 3.1-1-22.5](#) Determination of domicile

Rules to be repealed without changes are as follows:

None

SUMMARY OF FINDINGS UNDER [IC 4-22-2.6-4](#)

The rules have a continued need to provide reasonable guidance and certainty for individuals who may be living or working both in and outside Indiana. The issues of individual domicile and residency when an individual moves into or out of Indiana continue to occur and have increased in light of the increased use of remote work in recent years. These three rules meet each of the standards set forth in [IC 4-22-2-19.5](#). In addition, there are no alternative methods of achieving the purpose of the rules that are less costly or less intrusive, or that would otherwise minimize the economic impact of the proposed rules on small businesses.

REQUEST FOR PUBLIC COMMENTS

At this time, the Department of State Revenue solicits the following:

- (1) The submission of alternative ways to achieve the purpose of the rule.
- (2) The submission of suggestions for the development of draft rule language.

Comments may be submitted in one of the following ways:

- (1) By mail or common carrier to the following address:

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Bruce Kolb

Senior Counsel

Indiana Department of State Revenue

Indiana Government Center North

100 North Senate Avenue, Room N248

Indianapolis, IN 46205

- (2) By electronic mail to bkolb@dor.in.gov. To confirm timely delivery of submitted comments, please request a document receipt when sending the electronic mail. **PLEASE NOTE: Electronic mail comments will NOT be considered part of the official written comment period unless they are sent to the address indicated in this notice.**

COMMENT PERIOD DEADLINE

All comments must be postmarked or time stamped not later than October 13, 2023.

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