
TITLE 45 DEPARTMENT OF STATE REVENUE

Notice of Public Hearing

LSA Document #24-432

Under [IC 4-22-2-23](#), notice is hereby given that on December 18, 2024, at 9:00 a.m., at the Indiana Government Center North, Room N248, Indianapolis, Indiana, the Department of State Revenue (DOR) will hold a public hearing on adding rules at [45 IAC 3.1-1-55.5](#) concerning the attribution of sales to the state.

The purpose of this hearing is to receive comments from the public prior to consideration of adoption of these rules by DOR. All interested persons are invited and will be given reasonable opportunity to express their views concerning the proposed new rules.

If DOR does not receive substantive comments during the public comment period or public hearing, the rule may be adopted with text that is the same as or does not substantially differ from the proposed rule.

The public may attend the DOR meeting in person or join remotely at <https://www.in.gov/dor/resources/legal/department-of-revenue-regular-rulemaking/>.

Copies of these rules are now on file at the Indiana Department of State Revenue, Indiana Government Center North, 100 North Senate Avenue, Room N248, Indianapolis, Indiana and are open for public inspection and copying.

Robert J. Grennes, Jr.
Commissioner
Indiana Department of State Revenue

Notice of First Public Comment Period: [20241113-IR-045240432FNA](#)

Posted: 11/13/2024 by Legislative Services Agency
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