
TITLE 45 DEPARTMENT OF STATE REVENUE

Readopted Final Rule
LSA Document #23-658

DIGEST

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.

SUMMARY/RESPONSE TO COMMENTS

The Department of State Revenue (DOR) requested public comments from September 13, 2023, through October 13, 2023. DOR received no comments in response to the Notice of Public Comment Period for Rule Readoption.

[45 IAC 3.1-1-21.5](#); [45 IAC 3.1-1-22](#); [45 IAC 3.1-1-22.5](#)

SECTION 1. UNDER [IC 4-22-2.6-6](#), THE FOLLOWING ARE READOPTED:

[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

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Notice of Public Comment Period for Rule Readoption: [20230913-IR-045230658RNA](#)

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