

Document: AROC Notice

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TITLE 50 STATE BOARD OF TAX COMMISSIONERS

LSA Document #00-67

November 21, 2000

Administrative Rules Oversight Committee
c/o George Angelone, Committee Attorney
Legislative Services Agency
301 State House

HAND DELIVERED

Re: Notice of Delay in Beginning of Rulemaking Process/Rule Concerning the Practice of Tax Representatives/LSA Document # 0047

Dear Committee Members:

This is to notify the Administrative Oversight Committee that the State Board of Tax Commissioners could not comply with the requirement of IC 4-22-2-19(c)(1) to begin the rulemaking process for the above-referenced rule within sixty (60) days of the passage of IC 6-1.1-31-11, the statute that authorizes the promulgation of such a rule.

The State Board of Tax Commissioners was unable to comply with the requirement of IC 4-22-2-19(c)(1) for the following reasons:

- A substantially similar rule, proposed under the authority of IC 6-1.1-31-11, was initiated within the required sixty (60) days. However, that rule, LSA Document #97-241, was delayed as a consequence of an original action filed in the Supreme Court of Indiana [See Cause No. 49S00-9810-OR-543].
- Because of the delay in the promulgation of LSA Document #97-241, resulting from its relation to the issues involved in the Supreme Court matter, LSA Document #97-241 was not adopted within the time period prescribed by IC 4-22-2-25.
- Although two notices were sent to your committee in accordance with IC 4-22-2-25(b)(2) explaining the delay, it was the opinion of the Office of Attorney General, that the process to adopt the rule (LSA Document #97-241) under IC 6-1.1-31-11 should be recommenced.
- Adoption of the same rule was recommenced, but under a newly assigned LSA Document number.
- The recommenced process, of the substantively alike, but numerically different, rule could not begin within sixty (60) days of its authorizing statute.

Thus, this notice is sent as explanation of the circumstances that prevented compliance with 4-22-2-19(c)(1).

Your understanding of these circumstances is appreciated. If additional information is desired please do not hesitate to contact me, at 232-4361. Thank you.

Sincerely,

William M. Waltz
General Counsel

Copy to: Senator Luke Kenley
Representative Jerry Denbo
Timothy A. Brooks, Chairman, SBTC
Vernica Hibbler, Esq., Office of the Attorney General

