

DOR Rule-making projects

As of 4/17/2018

shaded = current status; bold = TFI interest

Rule	Topic	Notes	Draft	1st Notice Filing	2nd Notice Filing	JCAR Hearing	final	TFI comments	Notes
100.2055	standard deduction	also .2160, .216	3/20/2018						reflects changes in law
100.2175	Invest in Kids credit			11/27/2017	1/22/2018	2/13/2018	2/28/2018		new program
100.2197	Foreign tax credit		12/5/2017						reflects change in IRS position on treatment of purchased credits
100.2330	NOLs and other deductions	also .2360, .240	12/6/2016						(gone from DAG website by 7/13/17)
100.2565	recovery of itemized deduc	also .2770, .277	12/6/2016						new; prevents double-tax (gone from DAG website by 7/13/17)
100.2850	reasonable comp		2/15/2017	12/26/2017					submitted 3/27 and 7/13 mtgs w/DOR; sent suggested example
100.3380	noncombination rule repe	also .3600, .522	10/3/2017						submitted : gone from DAG website by 12/2017
100.3420	insurance co apportionment		12/5/2017						reinsurance premium sourcing election (reinstated by statute)
100.7300	W-2 electronic filing requirements			12/15/2017	2/8/2018	3/13/2018	3/21/2018		proposed and emergency (11/30/17)
100.9715	definition of transportatio for app'ment--c		12/14/2015						interested parties mtg 2/17 (gone from DAG website by 12/2017)
110.110	notice of assessment on DOR website			12/15/2017		3/13/2018			JCAR objected
130.101	technical changes	also 30+ other regs		3/23/2018				due 5/7	language tweaks and repeals out-of-date provisions
130.120	nontaxable transactions		12/6/2016	7/14/2017	12/26/2017	1/16/2018	1/26/2018		adds new ones, deletes old ones, adds ref to sunset-ability
130.320	gasohol		4/9/2018						reflects 2017 law-change
130.330	MM&E		4/9/2018						graphic arts equipment now eligible
130.455	mv leasing and trade-in allc	also 130.2013	12/6/2016						reflects repeal of trade-in credit (gone from DAG website by 7/13/17)
130.501	monthly returns		4/9/2018						reflects law-change re electronic filing
130.555	vending machines	also .701, .715	12/6/2016	6/30/2017	12/15/2017	1/16/2018	1/26/2018		2012 change re sub-certificates
130.701	certificate of registration		4/9/2018						reflects 2017 law-change re annual renewals
130.1960	bad debt		12/6/2016	6/23/2017	12/15/2017	1/16/2018	1/26/2018		reflects law-change
140.101	technical changes	also 8 other regs		4/6/2018				due 5/21	SOT clean-up
140.401	monthly returns		4/9/2018						SOT analog to 130.501
150.311	repealed	also 150.340		4/6/2018				due 5/21	UT: CDF and old MM&E
150.802	trade show appearances	new	12/6/2016	8/18/2017				submitted 10/2	
151.105	technical changes	also 2 other regs		4/6/2018				due 5/21	Vehicle UT clean-up
160.101	technical changes	also 4 other regs		4/6/2018				due 5/21	SUT clean-up
220.115	local sourcing-conditional	also other local ROTs		3/16/2018				due 4/30	reflects law-change but lacks clarity; slightly different from 2016 version
1200.100	general info and TP assista	also .110, .130, .	12/6/2016						updated to reflect current practice (gone from DAG website by 7/13/17)
475.100	fracking tax	also .105 et seq	4/9/2018						
500.100	motor fuel tax	also 500.200, .3	4/9/2018						
527.20	EDGE rules (not same Title	also .20 - .110		10/20/2017			3/20/2018	submitted	proposed and emergency; emergency revised 12/15/2017 to reflect JCAR objection
700.100 et UPIA			3/20/2018						
760.100	electronic returns		4/9/2018						reflects statute change
760.100 et Unclaimed Property (not same Title)			2/26/2018					submitted	new RUUPA