

SENATE BILL No. 354

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-4-1.5.

Synopsis: Electronic filing of tax returns. Provides that a professional preparer that files more than 50 returns in 2012 and more than 10 returns after 2012 for individuals must file the returns electronically in the immediately following calendar year.

Effective: July 1, 2011.

Broden

January 11, 2011, read first time and referred to Committee on Tax and Fiscal Policy.

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First Regular Session 117th General Assembly (2011)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2010 Regular Session of the General Assembly.

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SENATE BILL No. 354



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3-4-1.5, AS AMENDED BY P.L.131-2008,
2 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2011]: Sec. 1.5. (a) If a professional preparer files more than:
4 (1) one hundred (100) returns in a calendar year **before 2012**;
5 (2) **fifty (50) returns in calendar year 2012; and**
6 (3) **ten (10) returns in a calendar year after 2012**;
7 for persons described in section 1(1) or 1(2) of this chapter, in the
8 immediately following calendar year the professional preparer shall file
9 returns for persons described in section 1(1) or 1(2) of this chapter in
10 an electronic format specified by the department.
11 (b) A professional preparer described in subsection (a) is not
12 required to file a return in an electronic format if the taxpayer requests
13 in writing that the return not be filed in an electronic format. Returns
14 filed by a professional preparer under this subsection shall not be used
15 in determining the professional preparer's requirement to file returns in
16 an electronic format.
17 (c) ~~After December 31, 2010~~; A professional preparer who does not



1 comply with subsection (a) is subject to a penalty of fifty dollars (\$50)
2 for each return not filed in an electronic format, with a maximum
3 penalty of twenty-five thousand dollars (\$25,000) per calendar year.

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