



February 16, 2011

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## SENATE BILL No. 354

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DIGEST OF SB 354 (Updated February 15, 2011 10:09 am - DI 73)

**Citations Affected:** IC 6-3.

**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.

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**Broden, Hershman**

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January 11, 2011, read first time and referred to Committee on Tax and Fiscal Policy.  
February 15, 2011, reported favorably — Do Pass.

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SB 354—LS 6791/DI 58+



February 16, 2011

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

SB 354—LS 6791/DI 58+



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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COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 354, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is made to Senate Bill 354 as introduced.)

HERSHMAN, Chairperson

Committee Vote: Yeas 10, Nays 0.

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