

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 2012 Regular Session of the General Assembly.

## SENATE ENROLLED ACT No. 293

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AN ACT to amend the Indiana Code concerning state and local administration.

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

SECTION 1. IC 2-5-36.5 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]:

**Chapter 36.5. Interim Study Committee on Government Accounting**

**Sec. 1.** As used in this chapter, "committee" refers to the interim study committee on government accounting established by section 2 of this chapter.

**Sec. 2. (a)** The interim study committee on government accounting is established.

**(b)** The committee shall do the following:

**(1)** During the legislative interim in 2013 and 2014:

**(A)** study issues concerning state and local government accounting, including issues related to the implementation of generally accepted accounting principles (GAAP), as adopted by the Governmental Accounting Standards Board (GASB); and

**(B)** study any other issue assigned to the committee by the legislative council or as directed by the chairperson of the committee.

**(2)** Before November 1, 2014, report the committee's findings

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and recommendations to the legislative council in an electronic format under IC 5-14-6.

**Sec. 3.** Except as otherwise provided in this chapter, the committee shall operate under the policies governing study committees adopted by the legislative council.

**Sec. 4. (a)** The committee consists of fourteen (14) members of the general assembly appointed as follows:

(1) Two (2) members of the senate appointed by the president pro tempore.

(2) Two (2) members of the senate appointed by the minority leader of the senate.

(3) Two (2) members of the house of representatives appointed by the speaker.

(4) Two (2) members of the house of representatives appointed by the minority leader of the house of representatives.

(5) Four (4) members appointed by the chairman of the legislative council, each to represent one (1) of the following:

(A) Counties.

(B) Municipalities.

(C) Townships.

(D) School corporations.

Not more than two (2) members appointed under this subdivision may be affiliated with the same political party.

(6) Two (2) members appointed by the chairman of the legislative council who are licensed certified public accountants under IC 25-2.1. Not more than one (1) member appointed under this subdivision may be affiliated with the same political party.

**(b)** The chairman of the legislative council shall, before August 1 of each year, appoint a member of the committee to serve as the chairperson of the committee.

**Sec. 5.** Each member of the committee is entitled to receive the same per diem, mileage, and travel allowances paid to individuals who serve as legislative and lay members, respectively, of interim study committees established by the legislative council.

**Sec. 6.** The affirmative votes of a majority of the members appointed to the committee are required for the committee to take action on any measure, including final reports.

**Sec. 7.** This chapter expires July 1, 2015.

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President of the Senate

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President Pro Tempore

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Speaker of the House of Representatives

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Governor of the State of Indiana

Date: \_\_\_\_\_ Time: \_\_\_\_\_

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