

## **IC 6-8.1-14**

### **Chapter 14. Annual Public Hearing and Department Report**

#### **IC 6-8.1-14-1**

##### **Annual public hearing**

Sec. 1. The department shall conduct a public hearing no later than July 1 of each year. The commissioner and the department employee responsible for the administration of each division established under IC 6-8.1-4 shall preside over the hearing.

*As added by P.L.332-1989(ss), SEC.39.*

#### **IC 6-8.1-14-2**

##### **Taxpayer input**

Sec. 2. The department shall accept proposals from taxpayers at the hearing for changes in statutes and rules to better implement the findings set forth in IC 6-8.1-11-2.

*As added by P.L.332-1989(ss), SEC.39. Amended by P.L.1-2010, SEC.37.*

#### **IC 6-8.1-14-3**

##### **Annual report**

Sec. 3. The department shall submit a report to the governor and legislative council no later than October 1 of each year. A report submitted under this section to the legislative council must be in an electronic format under IC 5-14-6.

*As added by P.L.332-1989(ss), SEC.39. Amended by P.L.28-2004, SEC.68.*

#### **IC 6-8.1-14-4**

##### **Contents of report**

Sec. 4. The report prepared under section 3 of this chapter must include the following:

- (1) Areas of recurring taxpayer noncompliance.
- (2) A statistical study under IC 6-8.1-7-2 from the department audit process, including the following:
  - (A) The statute or rule violated by the taxpayers.
  - (B) The amount of tax involved.
  - (C) The industry or business of the taxpayers.
  - (D) The number of years in the audit period.
  - (E) The use of professional tax preparation assistance by the taxpayers.
  - (F) The filing of appropriate tax returns by the taxpayers.
- (3) Recommendations for improving taxpayer compliance and department administration by the following:
  - (A) The adoption of new or amended statutes and rules.
  - (B) Improvements in the training of department employees.
  - (C) Improvements in taxpayer communication and education.
  - (D) Increases in the enforcement capability of the department.

(4) The certification required under IC 6-8.1-3-2.6.  
*As added by P.L.332-1989(ss), SEC.39.*