

**TITLE 872 INDIANA BOARD OF ACCOUNTANCY****LSA Document #24-609**

PLA (2024-99R)

**RULEMAKING DOCKET****CONTACT INFORMATION:****Toby Snell**

Commission Director

Indiana Professional Licensing Agency

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Indianapolis, Indiana 46204

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**Subject Matter:** Fines, fees, and penalties.

Effective 30 days after filing with the Publisher.

	<b>Rulemaking Action</b>	<b>Date</b>	<b>Information</b>
	Comments May Be Inspected at This Location	N/A	Indiana Professional Licensing Agency 402 West Washington Street, Room W072 Indianapolis, Indiana 46204
<b>Office of Management and Budget and State Budget Agency Approval</b>			
1	Submission of Regulatory Analysis	10/17/2025	Supporting documentation in binder to the Indiana Office of Attorney General
2	Regulatory Analysis Approved	12/13/2025	Supporting documentation in binder to the Indiana Office of Attorney General
<b>Notices And Dates</b>			
3	Notice of Public Comment Submitted to LSA	12/16/2024	
4	Authorization To Proceed	1/7/2025	Supporting documentation in binder to the Indiana Office of Attorney General
5	Notice of First Comment Period and Proposed Rule Publication	1/8/2025	<a href="https://iar.iga.in.gov/register/20250108-IR-872240609FNA">https://iar.iga.in.gov/register/20250108-IR-872240609FNA</a>

6	Notice Of First Public Hearing Published	1/8/2025	<a href="https://iar.iga.in.gov/register/20250108-IR-872240609PHA">https://iar.iga.in.gov/register/20250108-IR-872240609PHA</a>
7	Regulatory Analysis Published	1/8/2025	<a href="https://iar.iga.in.gov/register/20250108-IR-872240609RAA">https://iar.iga.in.gov/register/20250108-IR-872240609RAA</a>
<b>Public Hearing And Comments</b>			
	Deadline For Public Comments	2/7/2025	Comments may be submitted via email to tobsnell@pla.in.gov or by mail to: Indiana Professional Licensing Agency 402 W. Washington Street, W072 Indianapolis, Indiana 46204
	Public Hearing Date And Location	2/14/2025	February 14, 2025, at 1:00 p.m., at the Indiana Government Center South, 402 West Washington Street, Room W064, Indianapolis, Indiana <a href="https://www.youtube.com/watch?v=s-k607IBBXU">https://www.youtube.com/watch?v=s-k607IBBXU</a>
8	Small Business Economic Impact Statement	1/8/2025	The proposed rule does not impose new requirements or costs on small businesses under IC 4-22-2.1-5. The proposed rule is merely intended to align the Board's practice of assessing fees, fines, and penalties with HEA 1623 and IC 4-22-2-19.6. <a href="https://www.in.gov/pla/files/12-Ombudsman-Response-LSA-24-609-Accountancy.pdf">https://www.in.gov/pla/files/12-Ombudsman-Response-LSA-24-609-Accountancy.pdf</a>
9	Summary of Public Hearing	2/14/2025	Supporting documentation in binder to the Indiana Office of Attorney General
10	Copies of Public Written Comments	N/A	No comments received.
11	Summaries of Written and Oral Public Comments	N/A	N/A
12	Board's Response to Public Comments	N/A	N/A
<b>Relevant Findings</b>			
	Description Of Findings Related To The Proposed Rule	N/A	Not applicable
<b>Final Rule</b>			
13	Adoption of Final Rule by Board	2/14/2025	
14	List of All Changes From Proposed Rule to Final Rule	N/A	None
<b>Materials Incorporated by Reference</b>			
	Materials Incorporated By Reference		None
<b>Docket</b>			

15	Copy of Rulemaking Docket Webpage		
<b>Pre-250<sup>th</sup> Day Notice</b>			
	Pre-250 <sup>th</sup> Day Notice	N/A	N/A
<b>Estimated Timetable for Action</b>			
	Submitted to Indiana Office of Attorney General		2/18/2025
	250 <sup>th</sup> Day after Publication of Notice of Intent <i>Pre-250<sup>th</sup> Day Notice published</i>		
	Deadline For Attorney General Action		4/4/2025
	Recall Notice, If Applicable		
	Submitted To Governor		3/25/2025
	Deadlines For Governor's Action (May Be Extended Additional 15 Days)		4/24/2025
	Final Rule Filed with the Publisher		3/27/2025
	Final Rule Published In Indiana Register		4/23/2025
	Effective Date of Rule (30 Days After Publisher Filing Date)		4/26/2025
	One-Year Requirement <i>Per Pre-250<sup>th</sup> Day Notice, anticipated publication date is on or before</i>		

**ADDITIONAL CONTACT:**

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