

SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1427 be amended to read as follows:

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

- 1 for each return not filed in an electronic format, with a maximum
- 2 penalty of twenty-five thousand dollars (\$25,000) per calendar year."
- 3 Renumber all SECTIONS consecutively.
(Reference is to EHB 1427 as printed April 8, 2011.)

Senator BRODEN