

2023 LEGISLATIVE AGENDA

LEAD

We either work to have legislation introduced or we work with others (legislators, agencies, coalitions/partners) to have it introduced, and we actively support their efforts.

- ★ Introduce legislation to allow credit for pass-through-entity related income tax paid in other states on Indiana returns and to enact a state level PTE tax.
- ★ Introduce licensure legislation to align Indiana with UAA Model Act and Model Rules. *Note: These changes may be needed in statute before rules can be changed.*
 - Change experience requirement for licensure from two years to one year.
 - Add definition of “principal place of business” to allow CPE reciprocity in rules.
 - Add provision to allow inactive and retired status licensees to participate in volunteer or uncompensated services to the public.

ENGAGE

We adhere to our advocacy policies in determining the level of our engagement and may support, oppose or remain neutral on a bill or issue. We may provide member's expertise in the form of testimony or in meeting with influencers.

- ★ Oppose licensure legislation that is not in the public interest and would be detrimental to CPAs' ability to provide professional services to the organizations and clients whom they represent.
- ★ Support legislation that promotes broadband access and expansion to rural and underserved populations and areas in Indiana.
- ★ Assess the Indiana Black Legislative Caucus' legislative agenda for common-ground issues to advance diversity, equity and inclusion related to equity and excellence in education, pipeline and workforce.
- ★ Support legislation to clarify the use and application of Indiana's Research & Development Credit for Indiana's businesses.
- ★ Support inserting model language to any marijuana legalization bill to protect CPAs providing professional services for clients in the marijuana industry legally operating according to state law.

MONITOR

We are watchful of legislation and issues, assessing risk of escalating our involvement and determining if/when we should take action or weigh in based on our advocacy policies.

- ★ Monitor cybersecurity bills with negative implications for CPAs and business in Indiana.
- ★ Monitor Indiana Department of Revenue and Professional Licensing Agency's legislative initiatives, and support efforts benefiting taxpayers and licensees in Indiana.
 - Legislation regarding tax implications for multistate employees
 - Business personal property tax threshold
 - Regulation of money transmissions



QUESTIONS?

Sherrill Rude, CAE
INCPAS Vice President – Advocacy

(317) 726-5016
srude@incpas.org