

legislator more easily remember you as a trusted business advisor in the community.

- Legislative events like the INCPAS Legislator Chats and similar events are slightly different than a fundraiser. Do your homework before you go. If a legislator or their staff member asks what issues are important to the CPA profession, be prepared to respond in a brief, concise manner (more lengthy discussions are best saved for a separate meeting, unless the legislator wants to continue the discussion). INCPAS will provide background information on the legislator and a brief synopsis of issues INCPAS is advocating for at your request. Remember—if you aren't concerned about an issue, it is unlikely the legislator will be either.
- Understand all sides of an issue. To speak about an issue, you must be able to counter your opponent's arguments if necessary.
- Know when it is appropriate to ask for a meeting to discuss an issue at a later date. As an advocate for the CPA profession, INCPAS may periodically ask you to contact your legislator regarding an issue. Such discussions should take place at his/her office or over the telephone. A fundraiser is not an appropriate place to ask a legislator to take action on an issue.
- Follow through with any request a legislator makes in a timely manner. If you are unable to meet the request, let the legislator know why. INCPAS staff can assist you with follow up.
- Send or email a short "thank you" note after the event. It is a great way to reinforce your relationship and let the legislator know you enjoyed attending the event.
- Copy the Society on all correspondence. This can help the staff know what issues were discussed as well as which topics are important to the legislator. This step is important for our staff and lobbyist to know about in case the legislator reaches out to us.

Don'ts

- Attempt to threaten or bribe legislators. Promises to vote for or contribute to a legislator's opponent will help ensure they will not support the CPA profession on the issue at hand—or any other issue.
- Use the fundraiser as an opportunity to "lobby" the legislator. Remember it is a social event for the legislator. They may not want to talk "shop" outside of the office. It is not appropriate at a fundraiser.

HOW TO READ A BILL

Every year, the INCPAS Advocacy team, the Government Relations Advocacy Council, Tax Relation Advocacy Council and CPA Advocates review legislation.

To understand what is happening in the legislature, it's critical to know how to read a bill. A bill is a proposed piece of legislation sponsored by the legislator and written by the Legislative Services Agency (LSA). The LSA is a government agency made up of attorneys and staffers who ensure the proposed legislation is written in the correct format relating to currently Indiana code and to provide research how a bill will affect the state both fiscally and policy wise.

Each proposed bill will be assigned a number (4 digits for the House and 2 digits for the Senate) and letter depending on whether it was proposed originally in the Senate or the House. An example of this is HB 1001 which means it was the first bill proposed in the House. In this case HB 1001 is always the State budget bill.

Once a bill is passed, the bill number will change to SEA or HEA indicating that it is now called Senate Enrolled Act or House Enrolled Act. An example of this would be SEA2 pertaining to PTET that was passed this year.

The bills will also have the legal citation that is affected by the proposed legislation, as well as the synopsis of what the bill is about. Lastly, it will have the effective date and the last name of the Legislator(s) who sponsored the bill. This an example:

HOUSE BILL No. 1327

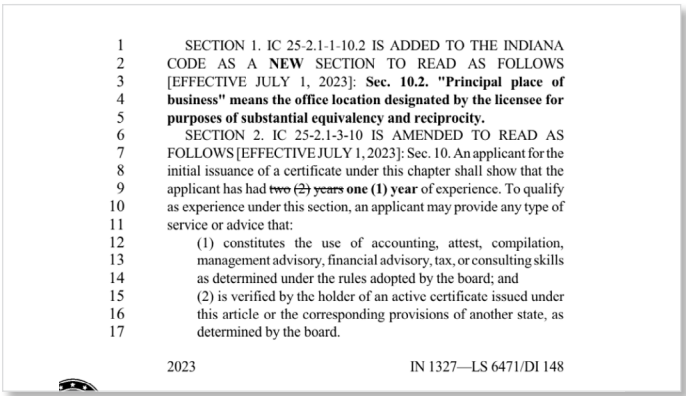
DIGEST OF INTRODUCED BILL

Citations Affected: IC 25-2.1.

Synopsis: Accountancy. Defines "principal place of business". Requires a certified public accountant applying for an initial issuance of a certificate to have one year of experience. (Under current law, an applicant must have two years of experience.) Requires a licensee to hold a license in good standing to convert it to inactive or retired status. Provides that nothing in the statute precludes an inactive or retired status certified public accountant from: (1) providing uncompensated services; (2) participating in a government sponsored business mentoring program; (3) serving on the board of directors for a nonprofit or governmental organization; or (4) serving on a government appointed advisory board.

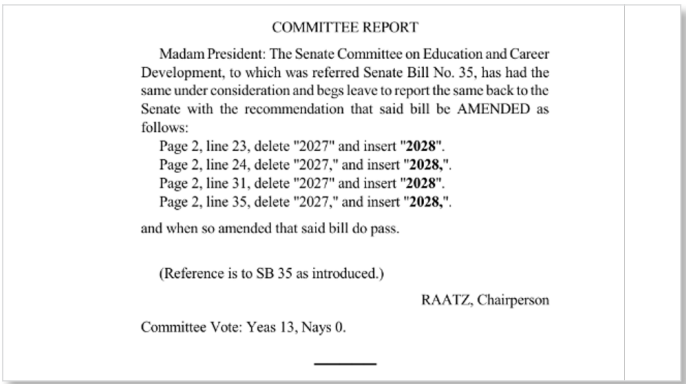
Effective: July 1, 2023.

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By reading through the bill, any text that has been deleted or removed from the original legal citation will be represented as a bold strikethrough (**like this**). If there are new amended changes to the law, those will be represented with bold black lettering (**like this**). That represents what the bill is changing in the existing law.

The final portion of the bill, if it has been amended, will have a detailed report on where the edits have taken place. Here is an example:



On the Indiana General Assembly page that discusses a particular bill, you can see the journey of the bill throughout the legislative session under bill details and bill actions. You'll find when the bill was first introduced, each version that has been submitted, the progress of the bill from inception, its committee assignment, and if other legislators have been added as authors and co-sponsors onto the bill. You will also see if the bill makes it out of committee into the House or Senate. It is also important to review the Latest Fiscal Note. Fiscal notes are important as a critical factor in evaluating the bill. These simple instructions and tips should be able to help you navigate a bill and understand its impact these bills have on Indiana.

What to Look for When Reviewing a Bill

Ask yourself the following questions to help identify any potential issues:

- Is the bill doing what it says it is going to do?

- Is the effective date realistic?
- Who originally sponsored the bill and who is co-sponsoring the bill? Knowing committee chairs and other legislative leaders can be helpful here.
- What number is the bill? Generally, the top 10 bills from either chamber means it is a top priority of the majority party and/or a big bipartisan issue.
- What committee is this bill being assigned to?
- Does this bill fall within my area of expertise?
- How will this bill affect my organization? Organizational issues can range from HR issues to any business tax changes.
- How will this bill affect my clients and/or business partners?
- Can INCPAS benefit from my knowledge?

The increased understanding of how potential legislation impacts both Indiana and the profession will go a long way in helping shape INCPAS' approach to relevant issues, as well as make sure we are always ahead of the curve.

THE STATE LEGISLATIVE PROCESS

The state representatives and senators who serve as our voice in the legislative process are the cornerstone of government. They are the source of many laws, regulations and policies that affect you and your profession. Hundreds of bills are introduced each session, but few are ever enacted into law. The deliberative process that determines whether proposals become law is often long and complex, taking months or even years. Conflicts of power, bargaining and compromise are inevitably involved in making or changing public policy. Even in all its complexity, concerned citizens can still impact legislation. This section explains the legislative process and demonstrates how and where you can make a difference.

Your Role in the Process

Legislators must comprehend hundreds of different issues, and then determine how to vote and how to best represent their constituents' views. (Imagine you were required to be an expert on every facet of your organization or your clients' professions, as well as your own.) Clearly, your legislator's job can be complex,