

# HOUSE BILL No. 1157

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 4-3-22-6.5.

**Synopsis:** Reporting requirements for small businesses. Requires the office of management and budget (OMB), division of government efficiency and financial planning, to do the following before August 1, 2018: (1) Conduct a review of the various state reporting requirements for small businesses regarding their employees. (2) Identify those duplicative state reporting requirements in current law that could be consolidated into one reporting procedure in a manner that is consistent with state and federal legal requirements related to the reporting obligation. (3) Identify the state statutes, rules, or guidelines that would need to be amended or repealed in order to accomplish a consolidation of the duplicative state reporting requirements. (4) Conduct a cost benefit analysis of consolidating the duplicative state reporting requirements. Allows the OMB to establish an Internet web site for the purpose of soliciting public comments and views regarding small business state reporting requirements that may be considered duplicative. Requires the OMB to submit a report of its findings and analysis to the legislative council, the governor, and the legislative services agency before September 1, 2018.

**Effective:** Upon passage.

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January 9, 2017, read first time and referred to Committee on Select Committee on Government Reduction.

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First Regular Session of the 120th General Assembly (2017)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2016 Regular Session of the General Assembly.

## HOUSE BILL No. 1157

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 4-3-22-6.5 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3 UPON PASSAGE]: **Sec. 6.5. (a) For purposes of this section,**  
4 **"division" refers to the division of government efficiency and**  
5 **financial planning established within the OMB under section 6 of**  
6 **this chapter.**  
7 **(b) For purposes of this section, "duplicative state reporting**  
8 **requirement" means a state statute, rule, or guideline that has the**  
9 **effect of requiring a small business in Indiana to report to two (2)**  
10 **or more state agencies the same or substantially similar:**  
11 **(1) notifications;**  
12 **(2) tax reporting information;**  
13 **(3) employment data;**  
14 **(4) statistical data; or**  
15 **(5) other similar information or data;**  
16 **related to its employees. The term does not include duplicative**  
17 **reporting of names, addresses, telephone numbers, or any other**



1 similar identifying information.

2 (c) For purposes of this section, "small business" has the  
3 meaning set forth in IC 5-28-2-6.

4 (d) For purposes of this section, "state agency" means all  
5 agencies, authorities, boards, commissions, and officers of the  
6 executive, including the administrative, department of state  
7 government, and all bodies corporate and politic established as  
8 instrumentalities of the state.

9 (e) The division shall do the following before August 1, 2018:

10 (1) Conduct a review of the various state agency reporting  
11 requirements for small businesses regarding the businesses'  
12 employees.

13 (2) Identify those duplicative state agency reporting  
14 requirements in current law that could be consolidated into  
15 one (1) reporting procedure in a manner that is consistent  
16 with state and federal legal requirements related to the  
17 reporting obligation.

18 (3) Identify the state statutes, rules, or guidelines that would  
19 need to be amended or repealed in order to accomplish a  
20 consolidation of the duplicative state reporting requirements.

21 (4) Conduct a cost benefit analysis of consolidating the  
22 duplicative state reporting requirements.

23 (f) The division may establish an Internet web site for the  
24 purpose of soliciting public comments and views regarding any  
25 current reporting requirement for small businesses that may be  
26 considered a duplicative state reporting requirement. A web site  
27 established under this subsection must be maintained by the  
28 division and may be operative only so long as needed to perform  
29 the duties set forth in subsection (e).

30 (g) The division shall, before September 1, 2018, submit a report  
31 to the legislative council, the governor, and the legislative services  
32 agency that contains the division's findings and analysis required  
33 under subsection (e). The report submitted to the legislative council  
34 and the legislative services agency must be in an electronic format  
35 under IC 5-14-6.

36 (h) This section expires July 1, 2019.

37 SECTION 2. An emergency is declared for this act.

