

NAEA 2011 State Legislative Report



State	Bill Number	Sponsor	NAEA Comments	Status	NAEA Position	Subject
Georgia	H.29	Heard	This bill provides that the Revenue Commissioner shall, upon the voluntary return and remission of taxes and interest owed by any taxpayer, waive all penalties that are assessed or subject to being assessed for outstanding liabilities for taxable periods commencing or transactions occurring on or after January 1, 1991, and on or before December 31, 2009.	Introduced in the House on 1/12/10.	Neutral	Tax Amnesty
Indiana	S.483	Kruse	This bill requires the state Department of Revenue to permit filing of corporate income tax returns and information returns for pass through entities in an electronic format.	Referred to the Senate Committee on Appropriations on 1/13/11.	Neutral	Electronic Filing
Indiana	S.354	Broden	This bill provides that a professional preparer that files more than 50 returns in 2012 and more than 10 returns after 2012 for individuals must file the returns electronically in the immediately following calendar year.	Referred to the Senate Committee on Tax and Fiscal Policy on 1/11/11.	Neutral	Electronic Filing
New York	S.556	Diaz	This bill regulates the provision of refund anticipation loans by a person and entities other than banking institutions. It also requires that at the time a borrower applies for a refund anticipation loan, a facilitator shall disclose to such borrower certain information relating to fees and interest rates.	Referred to Assembly Banks Committee on 1/5/11.	Neutral	Refund Anticipation Loan
New York	A. 1312	Jeffries	This comprehensive bill would require the registration of an individual who prepares five or more tax returns for a fee. It also includes education and bonding requirements. There are several exemptions from registration including enrolled agents. The bill also provides that New York Department of Taxation and Finance may waive such registration requirements where an applicant has obtained a credential from a nationally recognized credentialing body in accountancy or taxation.	Referred to Assembly Ways and Means Committee on 1/5/11.	Oppose	Tax Preparer Registration
Oregon	S.325	Senate Interim Committee on Finance and Revenue	This bill require the Department of Revenue to allow personal income taxpayers to file returns electronically. It also authorizes the Department to enter into agreements with software vendors to develop and implement electronic filing systems. The bill applies to personal income tax returns required to be filed for tax years beginning on or after January 1, 2013.	Referred to Senate Ways and Means Committee on 1/14/11.	Neutral	Electronic Filing

* Represents new to report or status change