

2025 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.

- ★ Support workforce development funding and initiatives that will benefit the CPA talent pipeline.
- ★ Introduce legislation to exempt nonprofits that were negatively affected from certain sales tax by legislative changes in the 2023 session.
- ★ Introduce legislation allowing additional pathways to licensure.

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.
- ★ Assess recommendations of the SALT Review Task Force for tax changes and support sound legislation.

MONITOR

We watch legislation and issues, then assess risk of escalating our involvement and determine if/when we should take action or weigh in based on our advocacy policies.

- ★ Monitor at federal level and introduce in Indiana if applicable: Allow accountancy to be considered a STEM subject under technology.
- ★ Monitor cybersecurity and AI 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.
 - Monitor and consider support for licensure legislation proposed by PLA to modernize and enhance the agency, promote uniformity, and streamline licensure and compliance, that is not detrimental to CPAs
 - Alternative partner structures/private equity ownership of firms
 - Legislation regarding tax implications for multistate employees
 - Business personal property tax threshold
 - ESG (Environmental, Social and Governance) reporting

HORIZON

These are emerging issues of import to the profession that we are working on, but they may have a longer timeline than one or two legislative sessions.

- ★ Introduce legislation to automatically conform with the Internal Revenue Code absent 30-day dissension from the General Assembly to decouple from any provisions.



QUESTIONS?

Sherrill Rude, CAE
INCPAS Vice President – Advocacy

(317) 726-5016
srude@incpas.org

incpas.org/Advocacy