



Adopted	Rejected
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COMMITTEE REPORT

YES: 20
NO: 1

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred Senate Bill 234, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 1, delete lines 1 through 15.
- 2 Delete page 2.
- 3 Page 3, delete lines 1 through 14.
- 4 Page 3, line 22, delete "or" and insert "**and**".
- 5 Page 4, line 42, after "knowingly" insert "**or intentionally**".
- 6 Page 5, delete lines 6 through 9, begin a new paragraph and insert:
- 7 "**(b) A responsible person of the payroll service provider who**
- 8 **knowingly or intentionally fails to remit taxes withheld by an**
- 9 **employer and collected by the payroll service provider pursuant to**
- 10 **IC 6-3-4 commits failure to remit taxes, a Class A misdemeanor.**
- 11 **However, the offense is a:**
- 12 **(1) Level 6 felony if the amount of the unremitted taxes is at**
- 13 **least seven hundred fifty dollars (\$750) and less than fifty**
- 14 **thousand dollars (\$50,000); and**

1 **(2) Level 5 felony if the amount of the unremitted taxes is at**
2 **least fifty thousand dollars (\$50,000)."**

3 Page 5, delete lines 40 through 42.

4 Page 6, delete lines 1 through 3.

5 Page 6, line 4, delete "10." and insert "9".

6 Renumber all SECTIONS consecutively.

(Reference is to SB 234 as printed February 10, 2021.)

and when so amended that said bill do pass.

Representative Brown T

