

May 19, 2009

The Honorable Thomas V. Mike Miller, Jr.  
President of the Senate  
State House  
Annapolis, MD 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 96 – *Income Tax – Mandatory Income Tax Return Preparer Requirements*.

This bill requires income tax return preparers who prepare more than a specified number of State income tax returns in a tax year to file the returns electronically. The bill authorizes the Comptroller's Office to impose a \$50 penalty on any tax professional who fails to file an electronic return as required by the bill and exempts a tax professional from the requirements of the bill under specified circumstances.

House Bill 810, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 96.

Sincerely,

Martin O'Malley  
Governor