

HOUSE BILL 254

C2

4r1358
CF 4r1356

By: **The Speaker (By Request – Department of Legislative Services)**

Introduced and read first time: January 20, 2014

Assigned to: Economic Matters

A BILL ENTITLED

1 AN ACT concerning

2 **State Board of Individual Tax Preparers – Sunset Extension and Program**
3 **Evaluation**

4 FOR the purpose of continuing the State Board of Individual Tax Preparers in
5 accordance with the provisions of the Maryland Program Evaluation Act (sunset
6 law) by extending to a certain date the termination provisions relating to the
7 statutory and regulatory authority of the Board; requiring that an evaluation of
8 the Board and the statutes and regulations that relate to the Board be
9 performed on or before a certain date; requiring the Board to submit a certain
10 report to certain committees of the General Assembly on or before a certain
11 date; and generally relating to the State Board of Individual Tax Preparers.

12 BY repealing and reenacting, with amendments,
13 Article – Business Occupations and Professions
14 Section 21–502
15 Annotated Code of Maryland
16 (2010 Replacement Volume and 2013 Supplement)

17 BY repealing and reenacting, without amendments,
18 Article – State Government
19 Section 8–403(a)
20 Annotated Code of Maryland
21 (2009 Replacement Volume and 2013 Supplement)

22 BY repealing and reenacting, with amendments,
23 Article – State Government
24 Section 8–403(b)(27)
25 Annotated Code of Maryland
26 (2009 Replacement Volume and 2013 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
2 MARYLAND, That the Laws of Maryland read as follows:

3 **Article – Business Occupations and Professions**

4 21–502.

5 Subject to the evaluation and reestablishment provisions of the Maryland
6 Program Evaluation Act, this title and all regulations adopted under this title shall
7 terminate and be of no effect after July 1, [2016] **2026**.

8 **Article – State Government**

9 8–403.

10 (a) On or before December 15 of the evaluation year specified, the
11 Department shall:

12 (1) conduct a preliminary evaluation of each governmental activity or
13 unit to be evaluated under this section; and

14 (2) prepare a report on each preliminary evaluation conducted.

15 (b) Each of the following governmental activities or units and the statutes
16 and regulations that relate to the governmental activities or units are subject to
17 preliminary evaluation in the evaluation year specified:

18 (27) Individual Tax Preparers, State Board of (§ 21–201 of the Business
19 Occupations and Professions Article: [2013] **2023**);

20 SECTION 2. AND BE IT FURTHER ENACTED, That, on or before October 1,
21 2015, the State Board of Individual Tax Preparers shall submit a report to the Senate
22 Education, Health, and Environmental Affairs Committee and the House Economic
23 Matters Committee, in accordance with § 2–1246 of the State Government Article,
24 that:

25 (1) provides an update on the Board’s expenditures and special fund
26 balance; and

27 (2) includes any recommendations for legislative changes necessary to
28 provide any additional authority the Board needs to address complaints alleging the
29 unregistered provision of individual tax preparation services.

30 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
31 July 1, 2014.