

## **Chapter 53**

**(Senate Bill 297)**

AN ACT concerning

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

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

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

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

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

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

#### **Article – Business Occupations and Professions**

21–502.

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

### Article – State Government

8–403.

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

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

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

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

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

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

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

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

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

**Approved by the Governor, April 8, 2014.**