

# HOUSE BILL 194

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CF 8lr0108

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By: **Chair, Economic Matters Committee (By Request – Departmental – Labor,  
Licensing and Regulation)**

Introduced and read first time: January 18, 2018

Assigned to: Economic Matters

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## A BILL ENTITLED

1 AN ACT concerning

2 **State Board of Individual Tax Preparers – Requirement to Register –**  
3 **Exemptions**

4 FOR the purpose of providing that certain individuals who sign individual tax returns as  
5 preparers are not exempt from the requirement to register with the State Board of  
6 Individual Tax Preparers; and generally relating to the provision of individual tax  
7 preparation services.

8 BY repealing and reenacting, with amendments,  
9 Article – Business Occupations and Professions  
10 Section 21–102  
11 Annotated Code of Maryland  
12 (2010 Replacement Volume and 2017 Supplement)

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

15 **Article – Business Occupations and Professions**

16 21–102.

17 (a) The purpose of this title is to establish a registration program to ensure that  
18 qualified individuals provide individual tax preparation services.

19 (b) The following individuals are exempt from the requirements of this title:

20 (1) an individual in good standing with an active license issued by the State  
21 Board of Public Accountancy or a licensing authority in another state;

22 (2) an individual in good standing and admitted to practice law in the State

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 or in another state;

2 (3) an individual employed by a local, state, or federal governmental  
3 agency but only in performance of official duties;

4 (4) an individual enrolled to practice before the Internal Revenue Service  
5 who is governed under circular 230; and

6 (5) **EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION**, an  
7 individual serving as an employee of or assistant to an individual tax preparer or an  
8 individual exempted under this subsection in the performance of official duties for the  
9 individual tax preparer or the individual exempted under this subsection.

10 **(C) THE EXEMPTION PROVIDED IN SUBSECTION (B)(5) OF THIS SECTION**  
11 **DOES NOT APPLY TO AN INDIVIDUAL WHO SIGNS AN INDIVIDUAL TAX RETURN AS THE**  
12 **PREPARER.**

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
14 October 1, 2018.