



**SB 675 - Individual Tax Preparers – Code of Ethics, Notification of Actions,
Enforcement, and Penalties (Stop Scam Tax Preparers Act)
Education Energy and the Environment Committee
February 16, 2024
Legislative Position: Favorable**

Dear Chair Feldman and member of the Committee,

Certified Public Accountants actively practicing in Maryland are obligated to adhere to a rigorous code of ethics, governed by the Code of Professional Conduct regulations overseen by the Maryland Board of Public Accountancy. In addition to an ethics course requirement as part of the Uniform CPA exam, actively licensed CPAs are required to complete four hours of continuing education in professional ethics every two years. Maintaining the trust of the public, clients, and other stakeholders is fundamental to the integrity and reputation of the CPA profession.

The harmful impact of unethical tax return preparers on Maryland taxpayers and businesses can tarnish the overall reputation of **ALL** tax professionals. We therefore offer our support for the provisions in SB 675 to extend ethical standards to registered individual tax preparers to include the introduction of a code of ethics and rules of professional conduct.

The safeguards proposed in SB 675 are necessary and will provide an additional layer of protection for Maryland taxpayers.

Given these considerations, we kindly request a **favorable report** for **SB 675**.

For more information about this position, please contact marybeth@macpa.org or nmanis@maniscanning.com.