

SB 288_MDL_Favorable.docx.pdf

Uploaded by: Andrew Fulginiti

Position: FAV

Date: March 8, 2024

Committee: Energy, Education, Environment

Bill Title: SB 288 - State Board of Individual Tax Preparers – Sunset Extension

Re: **Favorable**

SB 288 will extend the statutory authorization of the State Board of Individual Tax Preparers, which is set to expire on July 1, 2026, for an additional ten years.

The regulation of registered individual tax preparers is handled by the State Board of Individual Tax Preparers. Maryland requires that an individual who prepares taxes must be registered with the Board unless they are a CPA, an IRS Enrolled Agent, an attorney in good standing, or employees of state, local, and federal government who perform tax return services in accordance with their official duties.

It is necessary to extend the Maryland Board of Individual Tax Preparers for the safety and welfare of all Maryland citizens by ensuring that individual tax preparers are registered and held in compliance by the Board. Currently, the Board is working with the Comptroller and various industry stakeholders to identify any fraudulent preparers and enforce the laws of the state.

The Department respectfully requests a favorable report by the committee on SB 288.

SB 288 FINAL WR Testimony.pdf

Uploaded by: Giavante Hawkins

Position: FAV



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To: Education, Energy, and the Environment

From: The Maryland Society of Accounting and Tax Professionals

Re: SB 288

Contact Person: Giavante' Hawkins

Position: IN FAVOR

State Board of Individual Tax Preparers - Sunset Extension

On behalf of the Maryland Society of Accounting and Tax Professionals (MSATP), representing over 2,000 tax professionals serving hundreds of thousands of Maryland taxpayers, I enthusiastically support Senate Bill 288. This legislation would extend the regulatory authority of the State Board of Individual Tax Preparers, providing essential consumer protections that our members strongly endorse.

Our organization aims to uphold diligence, expertise, and integrity, guiding taxpayer clients toward financial empowerment. Maryland is home to thousands of conscientious, ethical tax preparers dedicated to those ideals of providing counsel and services that sustain economic resilience.

Notably, the Maryland Society of Accounting and Tax Professionals and our members played instrumental advocacy roles in 2008, calling for the Board's formation through legislation. We felt so passionately about protecting consumers from fraudulent or negligent tax prep services because we saw firsthand the anguish incompetence caused taxpayers expecting but not receiving expert, honest counsel. We knew thoughtful oversight was essential for public trust in our profession. The enactment of licensure and regulation marked a pivotal milestone sponsored by our efforts to nurture reputability.

Unfortunately, many unqualified individuals also seek to exploit taxpayers, especially vulnerable groups, through deception, fraud, and incompetence without accountability. Since its establishment in 2008, the State Board of Individual Tax Preparers has provided effective oversight, shielding residents from harm by enforcing competency standards and codes of conduct among licensees. Its efforts enhanced consumer safety and public confidence. While more vigilance is still needed, terminating the Board invites negligence that harms citizens counting on reputable assistance navigating complex filing processes.

Our past leadership on this consumer issue gives us special appreciation regarding the immense positive impacts of the Board's authorized duties over the past 15 years. We want to continue our collaboration, ensuring Maryland taxpayers benefit from access to credentialed, principled tax expertise guided by robust state standards and controls for years ahead.

Senate Bill 288 demonstrates foresight in preserving access to accountable tax expertise by continuing the essential licensing, regulatory, and disciplinary functions the Board fulfills. We urge a favorable report to passage of this legislation supporting both practitioner excellence and taxpayer protection.

Thank you for your consideration.

Giavante Hawkins



