

# SENATE BILL 288

C3  
HB 254/14 – ECM

(PRE-FILED)

4lr0271  
CF 4lr0272

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By: **Chair, Education, Energy, and the Environment Committee (By Request – Departmental – Labor)**

Requested: September 10, 2023

Introduced and read first time: January 10, 2024

Assigned to: Education, Energy, and the Environment

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 28, 2024

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **State Board of Individual Tax Preparers – Sunset Extension and Report**

3 FOR the purpose of continuing the State Board of Individual Tax Preparers in accordance  
4 with the provisions of the Maryland Program Evaluation Act (sunset law) by  
5 extending to a certain date the termination provisions relating to the statutory and  
6 regulatory authority of the Board; requiring the Maryland Department of Labor to  
7 submit a certain report to the Joint Audit and Evaluation Committee on or before a  
8 certain date; and generally relating to the State Board of Individual Tax Preparers.

9 BY repealing and reenacting, without amendments,  
10 Article – Business Occupations and Professions  
11 Section 21–201  
12 Annotated Code of Maryland  
13 (2018 Replacement Volume and 2023 Supplement)

14 BY repealing and reenacting, with amendments,  
15 Article – Business Occupations and Professions  
16 Section 21–502  
17 Annotated Code of Maryland  
18 (2018 Replacement Volume and 2023 Supplement)

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 **Article – Business Occupations and Professions**

2 21–201.

3 There is a State Board of Individual Tax Preparers in the Department.

4 21–502.

5 Subject to the evaluation and reestablishment provisions of the Maryland Program  
6 Evaluation Act, this title and all regulations adopted under this title shall terminate and  
7 be of no effect after July 1, [2026] ~~2026~~ 2027.

8 SECTION 2. AND BE IT FURTHER ENACTED, That, on or before July 1, 2025, the  
9 Maryland Department of Labor shall submit a report to the Joint Audit and Evaluation  
10 Committee with information regarding the State Board of Individual Tax Preparers as  
11 determined by the Joint Audit and Evaluation Committee.

12 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
13 1, 2024.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.