
By: Chairman, Ways and Means Committee (Departmental - Comptroller)

Introduced and read first time: January 15, 1997

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Income Tax Return Preparer - False Return or False Claim for Refund**

3 FOR the purpose of holding certain tax preparers criminally liable for preparing an
4 income tax return or assisting in the preparation of a false claim for refund with
5 fraudulent intent; and generally relating to the Maryland income tax law.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 13-1004
9 Annotated Code of Maryland
10 (1988 Volume and 1996 Supplement)

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

13 **Article - Tax - General**

14 13-1004.

15 An income tax return preparer who willfully prepares, assists in preparing, or causes
16 the preparation [for another person] of a false income tax return or claim for refund
17 with FRAUDULENT INTENT OR the intent to evade income tax is guilty of a misdemeanor
18 and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not
19 exceeding 5 years or both.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 July 1, 1997.