

SB0817/844736/1

BY: Education, Health, and Environmental Affairs Committee

AMENDMENTS TO SENATE BILL 817

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in the sponsor line, strike “and Pugh” and substitute “Pugh, and Haines”.

On page 2, in line 4, after “terms;” insert “requiring the Board, in conjunction with relevant trade associations, to develop and implement a certain public awareness campaign;”.

AMENDMENT NO. 2

On page 3, in line 23, strike the second comma; in the same line, after “OF” insert “, OR ASSUME FINAL RESPONSIBILITY FOR ANOTHER PERSON’S PREPARATION OF”; in line 24, strike “PERSONAL”.

AMENDMENT NO. 3

On page 4, in line 4, after “ACCOUNTANCY” insert “OR A LICENSING AUTHORITY IN ANOTHER STATE”; in line 6, after “STATE” insert “OR IN ANOTHER STATE”; in line 10, after “230” insert “; AND”

(5) AN INDIVIDUAL SERVING AS AN EMPLOYEE OF OR ASSISTANT TO AN INDIVIDUAL TAX PREPARER OR AN INDIVIDUAL EXEMPTED UNDER THIS SUBSECTION IN THE PERFORMANCE OF OFFICIAL DUTIES FOR THE INDIVIDUAL TAX PREPARER OR THE INDIVIDUAL EXEMPTED UNDER THIS SUBSECTION”.

AMENDMENT NO. 4

On page 7, in line 7, after “PREPARERS” insert “REGISTERED BY THE BOARD”.

(Over)

On page 11, after line 17, insert:

“(D) (1) THE BOARD SHALL GIVE THE EXAMINATION PREPARED BY THE INTERNAL REVENUE SERVICE OR AN EQUIVALENT EXAMINATION BY AN INDEPENDENT NATIONAL OR STATE REGULATORY AUTHORITY AS DETERMINED BY THE BOARD.

(2) THE EXAMINATION GIVEN UNDER PARAGRAPH (1) OF THIS SUBSECTION MAY NOT BE LESS STRINGENT THAN THE INDIVIDUALS SECTION OF THE SPECIAL ENROLLMENT EXAMINATION FOR ENROLLED AGENTS.”;

and in lines 18 and 20, strike “(D)” and “(E)”, respectively, and substitute “(E)” and “(F)”, respectively.

AMENDMENT NO. 5

On page 18, strike in their entirety lines 3 and 4 and substitute:

“(II) THAT THE INDIVIDUAL TAX PREPARER IS NOT A CERTIFIED PUBLIC ACCOUNTANT, AN ENROLLED AGENT, OR A TAX ATTORNEY;”;

and strike in their entirety lines 7 and 8 and substitute:

“(IV) THE INDIVIDUAL TAX PREPARER’S EDUCATION AND TRAINING, INCLUDING EXAMINATIONS TAKEN AND SUCCESSFULLY PASSED;”.

AMENDMENT NO. 6

On page 20, in line 12, strike “an” and substitute “:

(a) An”;

after line 15, insert:

“(b) The State Board of Individual Tax Preparers, in conjunction with relevant trade associations, shall develop and implement a public awareness campaign to inform the public and relevant professionals of the registration requirements of this Act.”;

in line 16, strike “Board” and substitute “State Board of Individual Tax Preparers”;
and in line 18, strike “10” and substitute “15”.