

HOUSE BILL 24

C2

9lr0627

(PRE-FILED)

By: **Delegate Krysiak**

Requested: September 17, 2008

Introduced and read first time: January 14, 2009

Assigned to: Economic Matters

A BILL ENTITLED

1 AN ACT concerning

2 **Individual Tax Preparers – Registration Requirements**

3 FOR the purpose of eliminating certain fees that are required to reinstate registration
4 as an individual tax preparer; clarifying a certain qualification for a certain
5 waiver of a certain examination requirement; and generally relating to
6 registration requirements for individual tax preparers.

7 BY repealing and reenacting, with amendments,
8 Article – Business Occupations and Professions
9 Section 21–310
10 Annotated Code of Maryland
11 (2004 Replacement Volume and 2008 Supplement)

12 BY repealing and reenacting, with amendments,
13 Chapter 623 of the Acts of the General Assembly of 2008
14 Section 6

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

17 **Article – Business Occupations and Professions**

18 21–310.

19 The Board shall adopt regulations for the reinstatement of the registration of an
20 individual who has failed to renew a registration for any reason if the individual:

21 (1) otherwise is entitled to be registered;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2) complies with the continuing education requirement that the
2 Board sets for this purpose; and

3 (3) pays to the Board[:

4 (i) all past due renewal fees; and

5 (ii)] a reinstatement fee, as set by the Board.

6 **Chapter 623 of the Acts of 2008**

7 SECTION 6. AND BE IT FURTHER ENACTED, That the State Board of
8 Individual Tax Preparers shall grant a waiver of the examination requirements for
9 registration to any individual who:

10 (1) has obtained at least 15 consecutive years of individual tax
11 preparation experience;

12 (2) has completed at least 8 hours of [annual] continuing education
13 **DURING THE INDIVIDUAL TAX PREPARATION EXPERIENCE;** and

14 (3) is in good standing with the Internal Revenue Service,
15 Department of Labor, Licensing, and Regulation, Office of the Comptroller, and Office
16 of the Attorney General.

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
18 October 1, 2009.