

# HOUSE BILL 329

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9lr1915  
CF 9lr1544

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By: **Delegate Krysiak**

Introduced and read first time: January 30, 2009

Assigned to: Economic Matters

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## A BILL ENTITLED

1 AN ACT concerning

2 **Business Occupations and Professions – Individual Tax Preparers –**  
3 **Registration Requirements**

4 FOR the purpose of altering certain qualifications that an individual must meet to  
5 register as an individual tax preparer; requiring the Department of Labor,  
6 Licensing, and Regulation to develop a certain examination that meets certain  
7 requirements; altering the form and content of a certain examination given by  
8 the State Board of Individual Tax Preparers; and generally relating to  
9 requirements for registration as an individual tax preparer.

10 BY repealing and reenacting, without amendments,  
11 Article – Business Occupations and Professions  
12 Section 21–301  
13 Annotated Code of Maryland  
14 (2004 Replacement Volume and 2008 Supplement)

15 BY repealing and reenacting, with amendments,  
16 Article – Business Occupations and Professions  
17 Section 21–302 through 21–304  
18 Annotated Code of Maryland  
19 (2004 Replacement Volume and 2008 Supplement)

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

22 **Article – Business Occupations and Professions**

23 21–301.

24 An individual shall be registered by the Board before the individual may  
25 provide individual tax preparation services in the State.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 21-302.

2 (a) To qualify for a registration, the applicant shall be an individual who  
3 meets the requirements of this section.

4 (b) The applicant shall be of good character and reputation.

5 (c) The applicant shall be at least 18 years old.

6 (d) The applicant shall possess a high school diploma or have passed an  
7 equivalency examination.

8 (e) Except as otherwise provided in this subtitle, the applicant shall:

9 (1) pass an examination given by the Board under this subtitle; **OR**

10 (2) **SUCCESSFULLY COMPLETE AT LEAST 36 CREDIT HOURS IN A**  
11 **TAX PREPARATION PROGRAM THAT IS APPROVED BY THE MARYLAND HIGHER**  
12 **EDUCATION COMMISSION IN CONSULTATION WITH THE BOARD.**

13 21-303.

14 An applicant for a registration shall:

15 (1) submit to the Board an application on the form that the Board  
16 provides; and

17 (2) **IF APPLICABLE**, pay to the Board or the Board's designee an  
18 examination fee set by the Board in an amount not to exceed the cost of the required  
19 examination.

20 21-304.

21 (a) An applicant who otherwise qualifies for a registration is entitled to be  
22 examined as provided in this section.

23 (b) The Board shall give examinations to applicants at least twice a year, at  
24 the times and places that the Board determines.

25 (c) The Board shall give each qualified applicant notice of the time and place  
26 of examination.

27 (d) (1) **THE DEPARTMENT SHALL PREPARE, IN CONSULTATION WITH**  
28 **THE BOARD AND REPRESENTATIVES OF THE TAX PREPARATION INDUSTRY, AN**  
29 **EXAMINATION THAT TESTS APPLICANTS ON THE CONTENT OF THE TAX**  
30 **PREPARATION PROGRAM DESCRIBED UNDER § 21-302(E) OF THIS SUBTITLE.**

1           (2) The Board shall give the examination prepared by the [Internal  
2 Revenue Service or an equivalent examination by an independent national or state  
3 regulatory authority as determined by the Board] **DEPARTMENT UNDER**  
4 **PARAGRAPH (1) OF THIS SUBSECTION.**

5           [(2) The examination given under paragraph (1) of this subsection may  
6 not be less stringent than the Individuals section of the Special Enrollment  
7 Examination for enrolled agents.]

8           (e) The Board shall adopt regulations that establish the passing score for an  
9 examination.

10          (f) (1) The Board shall notify each applicant of the applicant's  
11 examination score.

12           (2) Any applicant who requests an appointment within 60 days after  
13 the date on which notification is sent may review the applicant's answers to the  
14 examination.

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