

Chapter 86

(House Bill 873)

AN ACT concerning

Business Occupations and Professions – Individual Tax Preparers – ~~Registration~~ Examination Requirements

FOR the purpose of ~~requiring a person applying for a registration to provide individual tax preparation services, if required by regulations adopted by the State Board of Individual Tax Preparers, to complete successfully a certain tax preparation program; requiring the Board to prepare, in consultation with the Department of Labor, Licensing, and Regulation and representatives of the tax preparation industry, a certain examination; repealing certain requirements relating to the examination to be given by the Board~~ State Board of Individual Tax Preparers to an applicant for registration to provide individual tax preparation services; and generally relating to ~~registration~~ examination requirements for individual tax preparers.

~~BY repealing and reenacting, without amendments,
Article – Business Occupations and Professions
Section ~~21-301~~ and ~~21-303~~
Annotated Code of Maryland
(2004 Replacement Volume and 2009 Supplement)~~

BY repealing and reenacting, with amendments,
Article – Business Occupations and Professions
Section ~~21-302~~ and 21-304(d)
Annotated Code of Maryland
(2004 Replacement Volume and 2009 Supplement)

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

Article – Business Occupations and Professions

~~21-301.~~

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

~~21-302.~~

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

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

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

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

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

~~(1) pass an examination given by the Board under this subtitle; AND~~

~~(2) IF REQUIRED BY REGULATIONS ADOPTED BY THE BOARD, SUCCESSFULLY COMPLETE A TAX PREPARATION PROGRAM THAT IS APPROVED BY THE MARYLAND HIGHER EDUCATION COMMISSION.~~

~~21-303.~~

~~An applicant for a registration shall:~~

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

~~(2) pay to the Board or the Board's designee an examination fee set by the Board in an amount not to exceed the cost of the required examination.~~

~~21-304.~~

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

~~(b) THE BOARD SHALL PREPARE, IN CONSULTATION WITH THE DEPARTMENT AND REPRESENTATIVES OF THE TAX PREPARATION INDUSTRY, AN EXAMINATION THAT MEASURES THE APPLICANT'S KNOWLEDGE OF MARYLAND AND FEDERAL INCOME TAX LAW THEORY AND PRACTICE.~~

~~[(b)](c) The Board shall give examinations to applicants at least twice a year, at the times and places that the Board determines.~~

~~[(c)](d) The Board shall give each qualified applicant notice of the time and place of examination.~~

21-304.

~~¶(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.]~~

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

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

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

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October~~ July 1, 2010.

Approved by the Governor, April 13, 2010.