

SENATE BILL 46

C2

4lr0113

(PRE-FILED)

By: **Chair, Education, Health, and Environmental Affairs Committee (By Request – Departmental – Labor, Licensing and Regulation)**

Requested: November 15, 2013

Introduced and read first time: January 8, 2014

Assigned to: Education, Health, and Environmental Affairs

Committee Report: Favorable

Senate action: Adopted

Read second time: January 22, 2014

CHAPTER _____

1 AN ACT concerning

2 **State Board of Individual Tax Preparers – Prohibited Acts – Civil Penalty**

3 FOR the purpose of authorizing the State Board of Individual Tax Preparers to impose
4 a certain civil penalty against a person who violates certain provisions of law;
5 requiring the Board to consider certain factors to determine the amount of the
6 penalty; requiring the Board to pay penalties collected under this Act to the
7 General Fund of the State; and generally relating to the disciplinary authority
8 of the State Board of Individual Tax Preparers.

9 BY adding to

10 Article – Business Occupations and Professions

11 Section 21–405

12 Annotated Code of Maryland

13 (2010 Replacement Volume and 2013 Supplement)

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

16 **Article – Business Occupations and Professions**

17 **21–405.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 **(A) THE BOARD MAY IMPOSE ON A PERSON WHO VIOLATES ANY**
2 **PROVISION OF THIS SUBTITLE A PENALTY NOT EXCEEDING \$5,000 FOR EACH**
3 **VIOLATION.**

4 **(B) TO DETERMINE THE AMOUNT OF THE PENALTY IMPOSED UNDER**
5 **THIS SECTION, THE BOARD SHALL CONSIDER:**

6 **(1) THE SERIOUSNESS OF THE VIOLATION;**

7 **(2) THE HARM CAUSED BY THE VIOLATION;**

8 **(3) THE GOOD FAITH OF THE VIOLATOR;**

9 **(4) ANY HISTORY OF PREVIOUS VIOLATIONS BY THE VIOLATOR;**
10 **AND**

11 **(5) ANY OTHER RELEVANT FACTORS.**

12 **(C) THE BOARD SHALL PAY ANY PENALTY COLLECTED UNDER THIS**
13 **SECTION INTO THE GENERAL FUND OF THE STATE.**

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
15 October 1, 2014.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.