

Chapter 49

(House Bill 194)

AN ACT concerning

State Board of Individual Tax Preparers – Requirement to Register – Exemptions

FOR the purpose of providing that certain individuals who sign individual tax returns as preparers are not exempt from the requirement to register with the State Board of Individual Tax Preparers; and generally relating to the provision of individual tax preparation services.

BY repealing and reenacting, with amendments,
Article – Business Occupations and Professions
Section 21–102
Annotated Code of Maryland
(2010 Replacement Volume and 2017 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

21–102.

(a) The purpose of this title is to establish a registration program to ensure that qualified individuals provide individual tax preparation services.

(b) The following individuals are exempt from the requirements of this title:

(1) an individual in good standing with an active license issued by the State Board of Public Accountancy or a licensing authority in another state;

(2) an individual in good standing and admitted to practice law in the State or in another state;

(3) an individual employed by a local, state, or federal governmental agency but only in performance of official duties;

(4) an individual enrolled to practice before the Internal Revenue Service who is governed under circular 230; and

(5) **EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION**, 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.

(C) THE EXEMPTION PROVIDED IN SUBSECTION (B)(5) OF THIS SECTION DOES NOT APPLY TO AN INDIVIDUAL WHO SIGNS AN INDIVIDUAL TAX RETURN AS THE PREPARER.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2018.

Approved by the Governor, April 10, 2018.