

HOUSE BILL 194

C2

8lr0079
CF 8lr0108

By: **Chair, Economic Matters Committee (By Request – Departmental – Labor,
Licensing and Regulation)**

Introduced and read first time: January 18, 2018

Assigned to: Economic Matters

Committee Report: Favorable

House action: Adopted

Read second time: February 7, 2018

CHAPTER _____

1 AN ACT concerning

2 **State Board of Individual Tax Preparers – Requirement to Register –**
3 **Exemptions**

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

8 BY repealing and reenacting, with amendments,
9 Article – Business Occupations and Professions
10 Section 21–102
11 Annotated Code of Maryland
12 (2010 Replacement Volume and 2017 Supplement)

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

15 **Article – Business Occupations and Professions**

16 21–102.

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

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

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

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

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

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

10 (5) **EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION**, an
11 individual serving as an employee of or assistant to an individual tax preparer or an
12 individual exempted under this subsection in the performance of official duties for the
13 individual tax preparer or the individual exempted under this subsection.

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

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

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.