



**HB 452 - Individual Tax Preparers – Code of Ethics, Notification of Actions,
Enforcement, and Penalties (Stop Scam Tax Preparers Act)
House Ways & Means Committee
February 6, 2024
Legislative Position: Favorable**

Certified Public Accountants actively practicing in Maryland are obligated to adhere to a rigorous code of ethics, governed by the Code of Professional Conduct regulations overseen by the Maryland Board of Public Accountancy. In addition to an ethics course requirement as part of the Uniform CPA exam, actively licensed CPAs are required to complete four hours of continuing education in professional ethics every two years. Maintaining the trust of the public, clients, and other stakeholders is fundamental to the integrity and reputation of the CPA profession.

The harmful impact of unethical tax return preparers on Maryland taxpayers and businesses can tarnish the reputation of **ALL** tax professionals. The Maryland Association of CPAs therefore offers our support for the provisions in HB 452 to extend ethical standards to *registered individual tax preparers* to include the introduction of a code of ethics and rules of professional conduct. The safeguards proposed in HB 452 will provide an additional layer of protection for Maryland taxpayers.

Given these considerations, we respectfully request a **favorable report** for **HB 452**.

For more information about this position, please contact marybeth@macpa.org or Nick Manis nmanis@maniscanning.com.