



MARYLAND SOCIETY OF ACCOUNTING AND TAX PROFESSIONALS

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**To: Ways and Means**

**From: The Maryland Society of Accounting and Tax Professionals Re: HB 452**

**Contact Person: Giavante' Hawkins**

**Position: IN FAVOR**

**Individual Tax Preparers - Code of Ethics, Notification of Actions, Enforcement,  
and Penalties (Stop Scam Tax Preparers Act)**

On behalf of the Maryland Society of Accounting and Tax Professionals (MSATP), representing over 2,000 tax professionals serving hundreds of thousands of Maryland taxpayers, I write in enthusiastic support of House Bill 452 strengthening oversight and enforcement provisions governing paid tax preparation statewide.

Our organization represents hundreds of conscientious small tax services committed to accountability, transparency, and integrity, assisting clients to navigate complex filing processes. We have long advocated licensing reforms blocking unscrupulous actors from taxpayer harm in our industry. House Bill 452 directly addresses those concerns through common-sense measures.

By facilitating rapid information-sharing between oversight bodies when suspect activities arise, explicitly empowering enforcement against violations, and creating new consequences deterring deceitful conduct, the legislation protects citizens from predatory practices sullyng the reputations of ethical preparers.

We have seen vulnerable communities preyed upon and trust in preparers eroded by regulatory gaps, enabling a few unprincipled opportunists to evade consequences. Closing those loopholes uplifts both taxpayers and businesses committed, like our members, to high standards. The MSATP urges a favorable report on House Bill 452 on their behalf.

I welcome any questions or input our extensive membership could provide as the Committee examines this crucial policy improving industry integrity. Thank you for weighing our perspective.

Thank you for your consideration.

*Giavante Hawkins*

