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Maryland General Assembly
House Office Building,
6 Bladen Street
Annapolis, Maryland 21401
Attention: Ways and Means Committee

Testimony in Support of Individual Tax Preparers - Code of Ethics, Notification of Actions, Enforcement, and Penalties (Stop Scam Tax Preparers Act) (HB452)

Members of the Ways and Means Committee,

My name is Victoria Kelly, and I testify today as Chair of the Maryland Board of Individual Tax Preparers (“Board”) in favor of House Bill 452, *The Stop Scam Tax Preparers Act* (Bill 452”).

The Board and the Office of the Comptroller (“Comptroller”) have separate missions. The Comptroller determines when a preparer has filed fraudulent returns, and the Board determines when a preparer lacks proper credentials. Bill 452 mandates information sharing between the Office of the Comptroller and the Maryland Board of Individual Tax Preparers (MBITP) when either body takes injunctive or disciplinary action against an individual. Promptly sharing these findings ensures that the Comptroller and Board can swiftly pursue further investigation when necessary.

Bill 452 also increases financial penalties against individuals engaging in scam and unregistered tax preparation services, strengthening the ability of the Comptroller’s Field Enforcement Bureau to hold bad actors accountable.

Finally, Bill 452 requires the Board to publish a code of ethics and rules of professional conduct for individual tax preparers registering in Maryland. The Board agrees with the Comptroller that every profession must be held to high ethical standards, including tax preparers, and welcomes the opportunity to further that goal.

I urge a favorable report on HB452.

Thank you,
Victoria Eve Kelly, Esq., Chair, Maryland Board of Individual Tax Preparers