

SENATE BILL 288

C3
HB 254/14 – ECM

(PRE-FILED)

4lr0271
CF 4lr0272

By: **Chair, Education, Energy, and the Environment Committee (By Request –
Departmental – Labor)**

Requested: September 10, 2023

Introduced and read first time: January 10, 2024

Assigned to: Education, Energy, and the Environment

A BILL ENTITLED

1 AN ACT concerning

2 **State Board of Individual Tax Preparers – Sunset Extension**

3 FOR the purpose of continuing the State Board of Individual Tax Preparers in accordance
4 with the provisions of the Maryland Program Evaluation Act (sunset law) by
5 extending to a certain date the termination provisions relating to the statutory and
6 regulatory authority of the Board; and generally relating to the State Board of
7 Individual Tax Preparers.

8 BY repealing and reenacting, without amendments,
9 Article – Business Occupations and Professions
10 Section 21–201
11 Annotated Code of Maryland
12 (2018 Replacement Volume and 2023 Supplement)

13 BY repealing and reenacting, with amendments,
14 Article – Business Occupations and Professions
15 Section 21–502
16 Annotated Code of Maryland
17 (2018 Replacement Volume and 2023 Supplement)

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

20 **Article – Business Occupations and Professions**

21 21–201.

22 There is a State Board of Individual Tax Preparers in the Department.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 21-502.

2 Subject to the evaluation and reestablishment provisions of the Maryland Program
3 Evaluation Act, this title and all regulations adopted under this title shall terminate and
4 be of no effect after July 1, ~~[2026]~~ **2036**.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
6 1, 2024.