

SENATE BILL 297

C2

4r1356
CF HB 254

By: **The President (By Request – Department of Legislative Services)**

Introduced and read first time: January 17, 2014

Assigned to: Education, Health, and Environmental Affairs

Committee Report: Favorable

Senate action: Adopted

Read second time: February 4, 2014

CHAPTER _____

1 AN ACT concerning

2 **State Board of Individual Tax Preparers – Sunset Extension and Program**
3 **Evaluation**

4 FOR the purpose of continuing the State Board of Individual Tax Preparers in
5 accordance with the provisions of the Maryland Program Evaluation Act (sunset
6 law) by extending to a certain date the termination provisions relating to the
7 statutory and regulatory authority of the Board; requiring that an evaluation of
8 the Board and the statutes and regulations that relate to the Board be
9 performed on or before a certain date; requiring the Board to submit a certain
10 report to certain committees of the General Assembly on or before a certain
11 date; and generally relating to the State Board of Individual Tax Preparers.

12 BY repealing and reenacting, with amendments,
13 Article – Business Occupations and Professions
14 Section 21–502
15 Annotated Code of Maryland
16 (2010 Replacement Volume and 2013 Supplement)

17 BY repealing and reenacting, without amendments,
18 Article – State Government
19 Section 8–403(a)
20 Annotated Code of Maryland
21 (2009 Replacement Volume and 2013 Supplement)

22 BY repealing and reenacting, with amendments,

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 Article – State Government
2 Section 8–403(b)(27)
3 Annotated Code of Maryland
4 (2009 Replacement Volume and 2013 Supplement)

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

7 **Article – Business Occupations and Professions**

8 21–502.

9 Subject to the evaluation and reestablishment provisions of the Maryland
10 Program Evaluation Act, this title and all regulations adopted under this title shall
11 terminate and be of no effect after July 1, [2016] **2026**.

12 **Article – State Government**

13 8–403.

14 (a) On or before December 15 of the evaluation year specified, the
15 Department shall:

16 (1) conduct a preliminary evaluation of each governmental activity or
17 unit to be evaluated under this section; and

18 (2) prepare a report on each preliminary evaluation conducted.

19 (b) Each of the following governmental activities or units and the statutes
20 and regulations that relate to the governmental activities or units are subject to
21 preliminary evaluation in the evaluation year specified:

22 (27) Individual Tax Preparers, State Board of (§ 21–201 of the Business
23 Occupations and Professions Article: [2013] **2023**);

24 SECTION 2. AND BE IT FURTHER ENACTED, That, on or before October 1,
25 2015, the State Board of Individual Tax Preparers shall submit a report to the Senate
26 Education, Health, and Environmental Affairs Committee and the House Economic
27 Matters Committee, in accordance with § 2–1246 of the State Government Article,
28 that:

29 (1) provides an update on the Board’s expenditures and special fund
30 balance; and

31 (2) includes any recommendations for legislative changes necessary to
32 provide any additional authority the Board needs to address complaints alleging the
33 unregistered provision of individual tax preparation services.

1 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2014.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.