

SENATE BILL 601

C2

9lr1776

By: **Senator Nathan–Pulliam**

Introduced and read first time: February 4, 2019

Assigned to: Education, Health, and Environmental Affairs

A BILL ENTITLED

1 AN ACT concerning

2 **State Board of Individual Tax Preparers – Reciprocity Standards**

3 FOR the purpose of authorizing the State Board of Individual Tax Preparers to adopt
4 regulations to establish reciprocity standards for an individual who is registered as
5 an individual tax preparer in another state; and generally relating to individual tax
6 preparers.

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

12 BY adding to
13 Article – Business Occupations and Professions
14 Section 21–302.1
15 Annotated Code of Maryland
16 (2018 Replacement Volume)

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

19 **Article – Business Occupations and Professions**

20 21–201.

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

22 **21–302.1.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **THE BOARD MAY ADOPT REGULATIONS THAT ESTABLISH STANDARDS FOR**
2 **PROVIDING REGISTRATION BY RECIPROCITY TO AN INDIVIDUAL WHO IS**
3 **REGISTERED AS AN INDIVIDUAL TAX PREPARER IN ANOTHER STATE.**

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
5 October 1, 2019.