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(b) Except as otherwise provided in subsection (a) of this section, on or before the evaluation date for the following governmental activities or units, an evaluation shall be made of the following governmental activities or units and the statutes and regulations that relate to the governmental activities or units:

**(32) INDIVIDUAL TAX PREPARERS, STATE BOARD OF (§ 21-201 OF THE BUSINESS OCCUPATIONS AND PROFESSIONS ARTICLE: JULY 1, 2015);**

SECTION 4. AND BE IT FURTHER ENACTED, That notwithstanding § 21-202(d)(1) of the Business Occupations and Professions Article as enacted by Section 3 of this Act, the terms of the initial members of the State Board of Individual Tax Preparers shall expire as follows:

- (1) three members in 2011;
- (2) three members in 2012; and
- (3) two members in 2013.

SECTION 5. AND BE IT FURTHER ENACTED, That ~~an~~:

(a) An individual who provides tax preparation in the State has 2 years after the effective date of this Act to meet the requirements of Title 21 of the Business Occupations and Professions Article, as enacted by Section 3 of this Act.

(b) The State Board of Individual Tax Preparers, in conjunction with relevant trade associations, shall develop and implement a public awareness campaign to inform the public and relevant professionals of the registration requirements of this Act.

SECTION 6. AND BE IT FURTHER ENACTED, That the ~~Board~~ State Board of Individual Tax Preparers shall grant a waiver of the examination requirements for registration to any individual who:

- (1) has obtained at least ~~10~~ 15 consecutive years of individual tax preparation experience;
- (2) has completed at least 8 hours of annual continuing education; and
- (3) is in good standing with the Internal Revenue Service, Department of Labor, Licensing, and Regulation, Office of the Comptroller, and Office of the Attorney General.