

SECTION 1. *Be it enacted by the General Assembly of Maryland, That new Section 302A be and it is hereby added to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume and 1971 Supplement), title "Revenue and Taxes," subtitle "Income Tax," to follow immediately after Section 302 thereof, and to read as follows:*

*302A.*

*(a) It is a misdemeanor, punishable upon conviction by a fine of not less than one thousand FIVE HUNDRED dollars nor more than ten thousand dollars, or imprisonment in jail or penitentiary for a term not exceeding five years, or both fine and imprisonment, for any person, to disclose any information RELATED TO A SPECIFIC CLIENT obtained in the business of preparing federal or state income tax returns or assisting taxpayers in preparing such returns, unless such disclosure is within any of the following CATEGORIES:*

*(1) Consented to WHEN REQUESTED in writing by the taxpayer in a separate document.*

*(2) Expressly WHEN EXPRESSLY authorized by state or federal law.*

*(3) Necessary WHEN NECESSARY to the preparation of the return.*

*(4) Pursuant WHEN PURSUANT to court order.*

*(b) For the purposes of this section, a person is engaged in the business of preparing federal or state income tax returns or assisting taxpayers in preparing such returns if he does either of the following:*

*(1) Advertises, or gives publicity to the effect that he prepares or assists others in the preparation of state or federal income tax returns.*

*(2) Prepares or assists others in the preparation of state or federal income tax returns for compensation.*

*(c) Contacting a taxpayer to obtain his written consent to disclosure does not constitute a violation of this section.*

SEC. 2. *And be it further enacted, That this Act shall take effect July 1, 1972.*

Approved May 5, 1972.

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CHAPTER 272

(House Bill 264)

AN ACT to repeal and re-enact, with amendments, Section 19 of Article 1 of the Annotated Code of Maryland (1968 Replacement Volume), title "Rules of Interpretation," amending the law concerning the legalizing of certain replacement volumes to the Annotated Code of Maryland and relating generally to the legalizing of these replacement volumes and of pocket or other supplements to volumes of the Annotated Code.