individuals to be registered by the Board as individual tax preparers before performing certain work; establishing certain education and experience requirements for individual tax preparers; establishing certain registration and registration renewal requirements for individual tax preparers; establishing certain examination requirements for individual tax preparers; authorizing the Board to deny a registration to an applicant, refuse to renew a registration, reprimand a registered individual, suspend or revoke a registration, or impose certain penalties under certain circumstances; establishing certain prohibited acts; providing for certain criminal penalties; requiring certain fees and penalties collected by the Board to be used in a certain manner; requiring an individual tax preparer to make certain disclosures prior to rendering certain services; requiring that an evaluation of the Board and the statutes and regulations that relate to the Board be performed on or before a certain date; providing for the staggering of certain terms; requiring the Board, in conjunction with relevant trade associations, to develop and implement a certain public awareness campaign; requiring the Board to grant a waiver of certain requirements under this Act to certain individuals under certain circumstances; requiring the Governor to include a certain appropriation in the State budget under certain circumstances; defining certain terms; and generally relating to the State Board of Individual Tax Preparers.

BY renumbering
Article – Business Regulation
Section 2–108(a)(23) through (33), respectively
to be Section 2–108(a)(24) through (34), respectively
Annotated Code of Maryland
(2004 Replacement Volume and 2007 Supplement)

BY renumbering
Article – State Government
Section 8–403(b)(32) through (69), respectively
to be Section 8–403(b)(33) through (70), respectively
Annotated Code of Maryland
(2004 Replacement Volume and 2007 Supplement)

BY adding to
Article – Business Occupations and Professions
Section 21–101 through 21–502 to be under the new title "Title 21. Individual Tax Preparers"
Annotated Code of Maryland
(2004 Replacement Volume and 2007 Supplement)

BY adding to
Article – Business Regulation
Section 2–108(a)(23)