

21-201.

THERE IS A STATE BOARD OF INDIVIDUAL TAX PREPARERS IN THE DEPARTMENT.

21-202.

(A) (1) THE BOARD CONSISTS OF EIGHT MEMBERS OF WHICH:

(I) SEVEN SHALL HAVE AT LEAST 5 YEARS OF TAX PREPARATION EXPERIENCE; AND

(II) ONE SHALL BE A MEMBER OF A NONPROFIT TAX PROGRAM OR NONPROFIT CONSUMER ADVOCATE PROGRAM.

(2) THE GOVERNOR SHALL APPOINT THE MEMBERS WITH THE ADVICE OF THE SECRETARY, THE COMPTROLLER, AND THE ATTORNEY GENERAL.

(3) MEMBERS OF THE FOLLOWING GROUPS SHALL BE CONSIDERED FOR MEMBERSHIP ON THE BOARD:

(I) A MEMBER OF A NONPROFIT TAX PROGRAM OR NONPROFIT CONSUMER ADVOCATE PROGRAM;

(II) A COMMERCIAL INDIVIDUAL TAX PREPARER WHO HAS BEEN IN PRACTICE IN THE STATE FOR MORE THAN 10 YEARS AND HAS AT LEAST 200 EMPLOYEES;

(III) A MEMBER OF THE MARYLAND ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS;

(IV) A MEMBER OF THE MARYLAND SOCIETY OF ACCOUNTANTS, INC.;

(V) A MEMBER OF THE MARYLAND STATE BAR ASSOCIATION; AND

(VI) A MEMBER OF THE NATIONAL ASSOCIATION OF ENROLLED AGENTS.

(B) EACH MEMBER OF THE BOARD SHALL BE: