

## Chapter 398

**(Senate Bill 288)**

AN ACT concerning

**State Board of Individual Tax Preparers – Sunset Extension and Report**

FOR the purpose of continuing the State Board of Individual Tax Preparers in accordance with the provisions of the Maryland Program Evaluation Act (sunset law) by extending to a certain date the termination provisions relating to the statutory and regulatory authority of the Board; requiring the Maryland Department of Labor to submit a certain report to the Joint Audit and Evaluation Committee on or before a certain date; and generally relating to the State Board of Individual Tax Preparers.

BY repealing and reenacting, without amendments,  
 Article – Business Occupations and Professions  
 Section 21–201  
 Annotated Code of Maryland  
 (2018 Replacement Volume and 2023 Supplement)

BY repealing and reenacting, with amendments,  
 Article – Business Occupations and Professions  
 Section 21–502  
 Annotated Code of Maryland  
 (2018 Replacement Volume and 2023 Supplement)

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

**Article – Business Occupations and Professions**

21–201.

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

21–502.

Subject to the evaluation and reestablishment provisions of the Maryland Program Evaluation Act, this title and all regulations adopted under this title shall terminate and be of no effect after July 1, [2026] ~~2026~~ 2027.

SECTION 2. AND BE IT FURTHER ENACTED, That, on or before July 1, 2025, the Maryland Department of Labor shall submit a report to the Joint Audit and Evaluation Committee with information regarding the State Board of Individual Tax Preparers as determined by the Joint Audit and Evaluation Committee.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2024.

**Approved by the Governor, April 25, 2024.**