

HOUSE COMMITTEE AMENDMENTS

2018 Regular Session

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 237 by Senator Morrell

AMENDMENT NO. 1

On page 2, delete lines 20 through 29 in their entirety and on page 3, delete line 1 in its entirety, and insert the following:

"C. For purposes of this Section, the term "paid preparer" shall mean:

(1) Any person who prepares, for compensation, any return, report, claim for refund or other claim that is filed with the secretary of the Department of Revenue;

(2) Any person who owns or operates a business, the primary activity of which is the preparation for compensation of any return, report, claim for refund, or other claim that is filed with the secretary of the Department of Revenue, and employs one or more persons in such business; or

(3) Any person who prepares a substantial portion of a return, report, claim for refund, or other claim that is filed with the secretary of the Department of Revenue and does not sign as the preparer, but rather has the taxpayer sign as if the return, report, claim for refund, or other claim were self-prepared.

(4) Nothing in this Subsection shall be construed to include in the definition of "paid preparer" either of the following:

(a) Any employee who prepares a return, report, claim for refund, or other claim for the employer by whom he is regularly and continuously employed;

(b) An attorney or other tax advisor whose association with a return, report, claim for refund, or other claim is limited to that of rendering advice to a taxpayer or preparer and was not otherwise involved in preparing the return, report, claim for refund, or other claim for which advice was rendered.

Section 2. This Act shall become effective on July 1, 2018."