

HOUSE COMMITTEE AMENDMENTS

2018 Regular Session

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

1 AMENDMENT NO. 1

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

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

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

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

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

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

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

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

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