

any redetermination of an assessment, the consideration of a payment under protest petition, for the determination of an overpayment, or other matters to be tried pursuant to the provisions of present law.

Proposed law makes technical corrections to present law to correctly describe the scope of present law provisions for grammatical consistency and to clarify language regarding the multiple types of proceedings that come before the Board.

Present law authorizes courts to enjoin tax preparers that engage in criminal, fraudulent, frivolous, or willful or reckless conduct if the court finds that injunctive relief is appropriate to prevent the recurrence of the conduct.

Proposed law authorizes the Dept. of Revenue to issue cease and desist orders to certain tax preparers that engage in criminal, fraudulent, frivolous, or willful or reckless conduct if the continued conduct creates an immediate threat to taxpayers, however the department may not issue cease and desist orders under proposed law to CPAs, enrolled agents, or attorneys who are authorized to appear before the board.

Proposed law authorizes the BTA to issue a temporary restraining order or preliminary injunction while a suit to enjoin is pending if the secretary shows that continued conduct by the preparer creates an immediate threat to taxpayers.

Proposed law provides that if a tax preparer is prohibited from preparing returns as part of a criminal prosecution that prohibition will serve as the injunction order without the department being required to file a separate suit.

Proposed law imposes a penalty of at least \$50 per violation for each return, report, claim for refund, or other claim filed by a tax preparer who violates an injunction, cease and desist, or temporary restraining order.

Proposed law provides that a hearing on a motion alleging a violation of an injunction or order by a tax preparer shall be held within 10 days and further provides that each such violation shall be considered an act of contempt.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1408(D)(1), 1418(7)(d), 1432(A), 1574.2(A), (B)(intro para), and (D); adds R.S. 47:338.223, 1408(D)(3), and 1574.2(E), (F), and (G))

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill

1. Technical amendment to clarify that nothing authorizes the secretary to issue a cease

and desist order to an attorney who is authorized to appear before the Board.