

5710--A

2009-2010 Regular Sessions

I N   S E N A T E

May 29, 2009

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Introduced by Sens. KRUGER, C. JOHNSON, LANZA, STEWART-COUSINS -- read twice and ordered printed, and when printed to be committed to the Committee on Finance -- recommitted to the Committee on Finance in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to the definition of a tax return preparer

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. Paragraph 14 of subdivision (a) of section 32 of the tax  
2 law, as amended by section 1 of part F of chapter 503 of the laws of  
3 2009, is amended to read as follows:  
4     (14) "Tax return preparer" means an individual who prepares a substan-  
5 tial portion of any return for compensation. [Enrolled agents or employ-  
6 ees] EMPLOYEES of a tax return preparer or a commercial tax return prep-  
7 aration business who prepare returns for clients of that preparer or  
8 preparation business, as applicable, and partners who prepare returns  
9 for clients of a partnership engaged in a commercial tax return prepara-  
10 tion business, are all "tax return preparers" for purposes of this  
11 section. Excluded from the definition of "tax return preparer" are  
12 attorneys, public accountants, ENROLLED AGENTS, and certified public  
13 accountants, and employees of an attorney, public accountant, ENROLLED  
14 AGENT, certified public accountant, or firm thereof preparing returns  
15 under the supervision of such attorneys, public accountants, certified  
16 public accountants AND ENROLLED AGENTS or firms thereof. Also excluded  
17 are volunteer tax preparers, employees of a business or partners in a  
18 partnership whose job responsibilities include preparation of only the  
19 business' or partnership's returns, and employees of a tax return  
20 preparer or a commercial tax return preparation business who provides  
21 only clerical or other comparable services.  
22     S 2. This act shall take effect immediately.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

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