S T A T E O F N E W Y O R K

5856

2009-2010 Regular Sessions

I N S E N A T E

June 12, 2009

Introduced by Sen. HANNON -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the tax law, in relation to excluding enrolled agents from the definition of tax return preparer

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

Section 1. Paragraph 14 of subdivision (a) of section 32 of the tax law, as added by section 2 of part VV of chapter 59 of the laws of 2009, is amended to read as follows:

(14) "Tax return preparer" means an individual who prepares a substantial portion of any return for compensation. [Enrolled agents or employees] EMPLOYEES of a tax return preparer or a commercial tax return preparation business who prepare returns for clients of that preparer or preparation business, as applicable, and partners who prepare returns for clients of a partnership engaged in a commercial tax return preparation business, are all "tax return preparers" for purposes of this section. Excluded from the definition of "tax return preparer" are attorneys, public accountants, and certified public accountants, who are registered with or licensed by the state, and employees preparing returns under the supervision of such attorneys, public accountants, and certified public accountants. Also excluded are volunteer tax preparers, employees of a business or partners in a partnership whose job responsibilities include preparation of only the business' or partnership's returns, [and] employees of a tax return preparer or a commercial tax return preparation business who provides only clerical or other comparable services, AND ENROLLED AGENTS.

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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