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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 8, 2021

Subject: Senate Bill No. 47

Summary

Senate Bill No.7 would enact the Kansas Taxpayer Protection Act relating to actions of paid tax return preparers who assist taxpayers filing income tax returns or refund claims in Kansas. The Act requires paid tax return preparers to include on any income tax return or claim for refund: (1) a signature of the paid tax return preparer; and (2) the preparer's federal internal revenue service preparer tax identification number. The Act also imposes a civil penalty of \$50 on a paid tax return preparer who fails to do so and authorizes the Secretary of Revenue to bring actions to enjoin paid tax return preparers from engaging in prohibited conduct.