

Introduced: 3/7/78  
Referred: Labor & Management  
and Commerce

1 IN THE SENATE

BY THE LABOR AND MANAGEMENT  
COMMITTEE BY REQUEST

2 SENATE BILL NO. 531

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the administration of a tax pre-  
7 parer's examination."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 \* Section 1. AS 43.80 is amended by adding a new section to read:

10 Sec. 43.80.017. TAX PREPARER'S EXAMINATION. (a) Unless exempted  
11 under (b) and (c) of this section, a person who prepares a federal or  
12 state income tax return of another person for a fee or advises a person  
13 for a fee on any matter relating to the filing, preparation, or audit of  
14 that return shall take and pass a tax preparer's examination as speci-  
15 fied by the department, and be issued the appropriate certification  
16 card. The department shall adopt regulations necessary to implement  
17 this section.

18 (b) The following persons are exempt from the examination require-  
19 ment imposed in (a) of this section:

20 (1) an employee of the department who is authorized to  
21 assist, prepare, or advise in the preparation of tax returns or a person  
22 working under his direct supervision;

23 (2) a certified public accountant or a public accountant  
24 licensed under AS 08.04 or a person working under his direct super-  
25 vision;

26 (3) an attorney licensed to practice law in the state or a  
27 person working under his direct supervision;

28 (4) an enrolled agent as governed by the regulations in Title  
29 31, Part 10, Code of Federal Regulations, or a person working under his

1 direct supervision; or

2 (5) an employee of the United States Internal Revenue Ser-  
3 vice, who is authorized by that agency to assist, prepare, or advise in  
4 the preparation of tax returns.

5 (c) In addition to persons exempted under (b) of this section,  
6 upon receipt of an appropriate application, the commissioner may exempt  
7 a person from the requirements of (a) of this section if he finds that  
8 problems of language, remoteness or other special circumstances exist in  
9 an area of the state so that the person preparing the tax return is not  
10 able to take and pass the tax preparer's examination, and if it would be  
11 in the best interest of the state to do so.

12 \* Sec. 2. AS 44.25.020 is amended by adding a new paragraph to read:

13 (5) administer the tax preparer's examination and issue  
14 certification cards as provided in AS 43.80.017.