

HB 2227 -- TAXPAYER PROTECTION ACT

SPONSOR: Berry

This bill establishes the "Taxpayer Protection Act" which requires a tax preparer to provide his or her PTIN on each Missouri income tax return or claim for refund. The act requires the Department of Revenue to use the PTIN as a tool to assess returns and correlate tax preparers with high error rates, patterns of suspected fraud, and unsubstantiated bases for tax positions, and develop communication protocols with the Internal Revenue Service and other states to exchange information about tax preparers. The bill authorizes the department to investigate and bar any tax preparers for good cause, and impose a fine of \$50 per offense, up to \$25,000 per year.