

# SUBCOMMITTEE RECOMMENDATION

## HB 2338

### Relating to tax preparation professionals

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To: Ways and Means Full Committee  
From: General Government Subcommittee  
Carrier: Representative Smith

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HB 2338 authorizes the State Board of Tax Practitioners to issue a new tax aide certificate for a Registered Tax Aide.

The measure aims to address the decreasing pipeline of individuals interested in the tax industry by allowing tax aides to assist tax consultants in the preparation of tax returns under supervision of tax consultants. The Board will establish rules for supervising tax aides, including the conditions and limitations of their designation. The new fee for the tax aide is effective January 1, 2026, with initial application and annual renewal fees set at \$75.

The General Government Subcommittee recommends HB 2338 be reported out do pass.