



if the court finds that a tax preparer has continually or repeatedly engaged in any conduct and that an injunction to enjoin such conduct will not be sufficient to prevent the tax preparer from interfering with the administration of the state's tax laws.

Proposed law provides that suspension from practice before the IRS or another state establishes a prima facie case for a court to enjoin a paid tax preparer from preparing tax returns for this state.

Proposed law defines "tax preparer" as a person who prepares all or a substantial portion of a tax return or claim for refund for compensation or who employs others to prepare tax returns or claims for refund.

Effective upon the signature of the governor.

(Adds R.S. 47:1574.2)