



March 12, 2018

Chairman Jean-Paul Morrell  
Louisiana Senate Committee on Revenue and Fiscal Affairs  
P.O. Box 94183  
Baton Rouge, LA 70804

Dear Chairman Morrell:

I write on behalf of nearly 400 enrolled agents (EAs) in Louisiana, and more than 54,000 enrolled agents federally licensed by the U.S. Treasury to represent taxpayers before the IRS nationwide. My organization, the Louisiana Society of Enrolled Agents (LSEA), supports Senate Bill 238, legislation before the Louisiana Senate Revenue and Fiscal Affairs Committee that would authorize the Secretary of Revenue to enjoin tax preparers who engage in prohibited conduct.

While the provisions of Senate Bill 238 largely mirror 26 USC § 7407, action to enjoin tax return preparers, LSEA suggests the following amendment:

Subsection B reads as follows:

**B. In any action under Subsection A of this Section, the court may enjoin the tax preparer from further engaging in any conduct specified in this Subsection if the court finds that injunctive relief is appropriate to prevent the recurrence of this conduct. The court may enjoin conduct when a tax preparer has done any of the following:**

LSEA recommends the committee amend the last sentence of Subsection B by inserting “the court finds” and deleting “done” and inserting “engaged in.” The new sentence reads as follows:

**The court may enjoin conduct when the court finds a tax preparer has engaged in any of the following activities:**

We believe the Subsection B amendment would allow an accused preparer due process and allow the court to determine whether the preparer is in fact guilty of engaging in the activities listed under Subsection B, 1-13.

Chairman Morrell, thank you for your time and consideration of LSEA’s comments on SB 238 while under your committee’s consideration. Should you have any comments, concerns or questions, please contact Justin Edwards, who takes the lead on state issues for our national association, by email ([jedwards@naea.org](mailto:jedwards@naea.org)) or by phone at (202) 822-6232, ext. 102. We thank you again for this opportunity to comment on this important legislation.

Sincerely,

Linda Sandidge, EA  
President  
Louisiana Society of Enrolled Agents

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LSEA	toll free	855.880.6232	<a href="mailto:Lindaeal1@att.net">Lindaeal1@att.net</a>
P.O. Box 8797	telephone	985.893.2440	<a href="http://louisianaenrolledagents.org">louisianaenrolledagents.org</a>
Mandeville, LA 70470	facsimile	985.893.9818	